

East India, Co. Company

A

R E P O R T

FROM THE

COMMITTEE OF WAREHOUSES

OF THE

UNITED EAST-INDIA COMPANY,

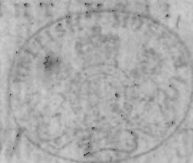
RELATIVE TO THE

CULTURE OF SUGAR

LONDON:

PRINTED IN THE YEAR MDCCXCII.

REPORT



COMMITTEE OF WARLIKE OFFICERS

UNITED EAST-INDIA COMPANY

RELATIVE TO THE

CULTURE OF SUGAR

LONDON:

PRINTED BY THE YEAR 1800

To the Trustees of the British Museum

8, Barnsbury Street,

14th Oct. 1850.

Sir,

I have taken the liberty of forwarding a few printed books not contained in your valuable library, together with some manuscript papers on India, chiefly written by my father and myself, the result of our voyages, &c during the last fifty years having derived much information from your large collection of journals of our predecessors in hope that you may make them accessible to those who are now succeeding us.

This is the only tribute I can

offer for the advantages I have enjoyed for nearly
twenty years in your incomparable institution.

The books and papers are contained
in four packages.

I have the honor to be,

Sir,

Your very obedient servant,
(signed) Peter Gordon

(m)

At a General Court of the United Company
of Merchants of England Trading to the East-
Indies, held at their House in Lombard Street,
on Thursday the 15th March, 1792, at Twelve
o'clock at Noon.

P R E S E N T.

John Wilson Croker, Esq. Chairman,
Francis Baring, Esq. Deputy,

With most of the Directors, and a numerous
Appearance of the GENERALITY.

The Minutes of the last General Court of the 14th
December were read.

THE Chairman acquainted the Court, that it is
unanimously at the Desire of Nine Proprietors, "to take
" into consideration an application to His Majesty's
" Ministers, as to Parliament, for lowering the duties
" on East-India Sugar."

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*At a GENERAL COURT of the United Company
of Merchants of England Trading to the East-
Indies, held at their House in Leadenhall Street,
on Thursday the 15th March, 1792, at Twelve
o'Clock at Noon,*

P R E S E N T,

JOHN SMITH BURGESS, Esq; Chairman,

FRANCIS BARING, Esq; Deputy,

With most of the DIRECTORS, and a numerous
Appearance of the GENERALITY.

The Minutes of the last General Court of the 14th
December were read.

THE Chairman acquainted the Court, that it is
fummoned at the desire of Nine Proprietors, "to take
"into consideration an application to His Majesty's
"Ministers, or to Parliament, for lowering the duties
"on East-India Sugar."

The

The Letter from the Nine Proprietors was read, as follows:

" GENTLEMEN,

" W E whose names are undersigned, being Proprietors of East-India Stock, duly qualified, request you will be pleased to call a General Court of the East-India Company, to take into consideration an application to His Majesty's Ministers, or to Parliament, for lowering the duties on East-India Sugar; a measure highly expedient at this time, when the prices of Sugar are so high as to materially injure the consumption both of that article, and also of Tea, from which the Public, as well as the Company derive such essential benefits.

" We have the honor to remain,

" Your obedient servants,

" To the Honorable the
" Court of Directors, &c. &c.
" London, March 9, 1792.

" RANDLE JACKSON,
" BENJ^N. HAMET,
" J^N. COOPE,
" THO^R. EVERETT,
" J^N. LUBBOCK,
" J. N. COUSSMAKER,
" J^N. FREE,
" WM. BROWNE,
" COLIN MACKENZIE."

One of the Gentlemen who signed the said Letter acquainted the Court with the business for which it was called ; and the following Motions were made and seconded, viz.

“ THAT it appears to this Court, that the present enormous price of Sugar is owing to the annual importation of that article being very unequal to the increased consumption in Great-Britain, and the demand for exportation.

“ That the East-India Company, having been called upon by the Publick to assist them, have taken the subject into their most serious consideration, and are of opinion, that they can speedily and permanently supply a considerable quantity of Sugar for the relief of Great-Britain, provided they are placed on the same footing, with respect to duties and drawbacks, as the West-India Planters.

“ That the present high duty of £ 37. 16s. 3d. per cent. on East-India Sugars, while the West-India pays only 15s. per cwt. was purely accidental, and not fixed with any prohibitory view. Sugar not having ranked among the Company's imports at the time of establishing the present Tarif, it was not even named, and can only now be received, under the head of Manufactured Goods non-enumerated, at £ 37. 16s. 3d. per cent. *ad valorem*.

“ That the importation of East-India Sugar is not only essential to the relief of the British consumer,

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but of the utmost moment to the Publick at large: who, besides profiting by the increase of Revenue, which must arise from an increased importation, are entitled by law to three-fourths of all the profit which may be made by the East-India Company above eight per cent. upon their Capital.

“That, if the importation of East-India Sugar is not allowed (the present duty operating as a prohibition), the Sugar Trade, and the Carrying Trade attached to it, must inevitably be driven into the hands of Foreigners; who have already sent, and are still sending, ships from various Ports of Europe and America to India to purchase that article.

“That therefore it is absolutely essential to the relief of the British Consumer, the prosperity of the public Revenue, and the preservation of the Sugar Trade, with its attendant Carrying Trade, to Great-Britain, that Sugar (being the produce of the British Territories in the East-Indies) be received into this Country upon equal terms with Sugar produced by other British Plantations.

“That the Court of Directors be requested to lay these Resolutions before the Lords Commissioners of His Majesty's Treasury, accompanying the same with their own earnest representations in the name of this Court: That they be further requested to take such other steps as to them shall appear necessary, to obtain an equalization of duty, and to lay their Proceedings before a General Court.”

The

The Report from the Committee of Warehouses, dated the 29th February last, was called for, and Extracts of the same were read.

Then the Question on the said Motions being put, they were carried in the affirmative.

On several motions it was

“RESOLVED,

“That the Report of the Committee of Warehouses relative to the Culture and Produce of Sugar in the East-Indies, be printed for the use of the Proprietors.

“RESOLVED,

“That the thanks of this Court be given to the Court of Directors, for the steps they have taken relative to the importation of Sugars from the East-Indies.”

No farther business occurring, the Court then, on the Question, adjourned.

The Report from the Committee of Ways and Means, dated the 29th February last, was called for, and Extracts of the same were read.

Then the Question on the said Motion being put, they were carried in the affirmative.

On several motions it was

“RESOLVED,

“That the Report of the Committee of Ways and Means relative to the Culture and Production of Sugar in the East-Indies, be printed for the use of the Proprietors.

“RESOLVED,

“That the thanks of this Court be given to the Court of Directors, for the steps they have taken relative to the importation of Sugar from the East-Indies.”

No further business occurring, the Court then, on the Question, adjourned.

R E P O R T.

THAT the only true and effectual way in which Great-Britain can be benefited by the territorial acquisitions in India, is through the medium of an extensive and well regulated Commerce, your Committee flatter themselves will be readily admitted. Actuated by this principle, your Committee, since the Court were pleased to entrust to their care the more immediate superintendence of the Company's commercial concerns, have not merely confined their attention to the improvement and extension of those articles, of which the Company's investments usually consisted, but they have also turned their thoughts to the introduction of such *new commodities*, as, under a suitable degree of encouragement, might afford a reasonable prospect of becoming advantageous objects of pursuit.

In this respect, the article of Sugar (among others) some time since presented itself to notice, and as your

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Committee conceived with the fairest claims for consideration. It is a natural production of the Bengal and surrounding provinces, where it is cultivated to a very great state of perfection, and in point of produce, is capable of being carried to any extent for which a demand can be found. The consumption also in this country, and on the continent, is, at present, immense*, and your Committee are of opinion it is capable of being carried still much further, were the article supplied at a less burthensome rate of cost.

Upon inspecting into the prices at the London market for a series of years preceding, they were found on an average to have been as follow, viz.

		s	d	
1774	—	36	4	The hundred weight.
1775	—	34	0	
1776	—	33	3	
1777	—	38	3	
1778	—	51	3	Less for exportation by the whole of the duty paid on importation.
1779	—	51	6	
1780	—	56	2	
1781	—	54	9	
1782	—	66	4	
1783	—	51	2	
1784	—	43	1	
1785	—	41	2	
1786	—	42	3	
1787	—	50	0	
1788	—	47	6	

* In Great-Britain alone, it is computed to be but little short of two hundred millions of pounds weight.

In

In order to enable the Company to meet these prices with any degree of success, two very powerful obstacles presented themselves, namely, the high rates of duty and freight; but as your Committee were not without hopes of the Court being able eventually to procure a reduction on both these points, your Committee determined upon an essay, by way of experiment; and accordingly in the month of April, 1789, they submitted to the Court some heads of instructions to be sent to the Government of Bengal, directing, among other articles, that a quantity of Sugar should be sent home upon trial.

The Court were pleased to approve of these instructions*, and they were transmitted accordingly.

It was the intention of your Committee to have waited the issue of this first concern before they proceeded further in the business; but in the month of February, 1791, Lieutenant John Paterfon of the Bengal Establishment, having in a Memorial addressed to the Court, stated that Sugar could be cultivated at Bengal with many superior advantages, and at a much less expence than in the West-Indies; and also submitted some ideas on the eligibility of the Company engaging in this branch of Commerce; and the Court having referred the said Memorial to your Committee to examine and report their opinion thereon, your Committee lost no time in giving the subject every

* Vide Par. 57 General Letter to Bengal in Commercial Department, 8th April, 1789. Appendix, No. 1.

degree of consideration it appeared to merit. They accordingly had several interviews with Lieutenant Paterfon, from whom they obtained much satisfactory information on the several particulars stated in his Memorial; your Committee, however, at the same time wishing to proceed with the greatest caution and circumspection, judged it right to consult with some of the most experienced of the Company's Servants lately returned from Bengal*, on whose integrity your Committee placed great reliance; and who, from their local knowledge, were enabled to assist your Committee in forming a right judgment on many points which came before them; and upon the whole, your Committee, as the result of a mature investigation, were of opinion, That although there was every reason to think that Sugar might be rendered an advantageous article of traffic, yet they did not think it expedient that the Company themselves should engage as the immediate planters and manufacturers. On this being made known to Lieutenant Paterfon, he offered to undertake a plantation on his own account, provided the Company would engage to purchase its produce on certain specific terms. As this proposal so completely accorded with the main object your Committee had in view, and as the complexion of affairs at the time (Sugar being then greatly on the rise, owing to an expected deficiency of crops from the West Indies), seemed to point out the propriety of taking some decisive measures with-

* Vide Minute Committee Warehouses, 16th February, 1791, containing the sentiments of Charles Grant and Richard Johnson, Esqrs. on the propriety of the Company undertaking Sugar plantations.

out further delay, your Committee did not hesitate to submit to the Court, as their opinion, that Lieutenant Paterfon's offer should be acceded to. The Court concurring in this opinion, the heads of an agreement were framed*, and suitable instructions were accordingly transmitted to Bengal for carrying the same into effect.

Your Committee, fearing their Report will otherwise be sufficiently large, forbear to state in detail the various distinct articles comprized in the agreement here spoken of, conceiving they must be fully in the recollection of the Court. They will therefore content themselves with here stating only the concluding paragraph of those instructions, referring for further information, should any be wished, to the ninety-second paragraph of the General Letter to Bengal, of the 6th May last, where all the particulars will be found connected in one point of view.

Extract of the Court's Letter to Bengal, dated 6th May 1791, Paragraph 92.

" Having thus stated at large the terms and conditions upon which we have embarked in this concern, and provided, as far as we are able to foresee, against any contingency that may possibly arise in carrying it into effect, it remains only for us to add, that as im-

* Vide Proceedings of the Committee of Warehouses, 8th April, and Joint Committee of Correspondence and Warehouses, 12th April, 1791.

“ improvements in cultivation and extension of Commerce
 “ are at all times desirable objects of pursuit, and as it
 “ is sufficiently obvious that the most decided advan-
 “ tages must accrue to Bengal, in adding to the list of
 “ her export commodities an article of so general a con-
 “ sumption as the one in question, we cannot entertain
 “ a doubt but every exertion and attention on your part
 “ will be manifested to ensure, as far as may be, a suc-
 “ cessful issue to our views on this subject.”

Much about the time your Committee were negotia-
 ting this agreement with Lieutenant Paterfon, the
 Houghton arrived from Bengal, on which ship the Ben-
 gal Government, in consequence of the orders of the
 8th April, 1789, already quoted, had consigned about
 five tons of Sugar. Upon its being received in the ware-
 house, it was, as speedily as possible, brought to sale *,
 and produced from 88s. 6d. to 105s. per cwt. or on the
 average 92s. per cwt.

As your Committee were, however, uncertain whether
 this extraordinary price arose from the peculiar state of
 the markets at that period, or from any real or supposed
 perfection of quality it might possess superior to the
 West India Sugars, your Committee caused Samples of it
 to be sent to Messrs. Bracebridge and Travers, two emi-
 nent Refiners, for the purpose of receiving their opinions
 of its qualities. In a private letter from Mr. Travers,

* Sold 2d March, 1791.

addressed

addressed to Francis Baring, Esq. dated 19th April, 1791, Mr. Travers remarked, "That it proved extremely different in its nature from any Sugar that had ever passed his pans; that it had no disposition to granulate like West India Sugar, though tempered with strong lime water; and now that it has undergone the operation of claying, it is become very soft, and of the nature of soap when it has lain a long time in water."

This information, being received just after the period of the Company having closed an agreement with Lieutenant Paterson for the purchase of all the Sugars he should furnish during a period of twelve years, would have operated very much to narrow the prospects of your Committee, had not another paragraph in the same letter stated it as Mr. Travers's opinion, "That it was an article deserving the serious attention of the Directors, and that, under the superintendance of an able manager, it might amply reward those who should seriously set about its cultivation."

On the 9th May, 1791, Messrs. Travers and Bracebridge, having severally completed their refinement, delivered in their reports, in substance as follows:

REPORT

REPORT OF MR. TRAVERS.

		Cwt.	qr.	lb		£.	s.	d.
		Cwt. qr. lb						
		"The quantity of 1 0 14 produced						
Cwt.	qr.	lb						
0	1	1		Net Sugar, at 80		1	2	3
0	1	23		Syrup, at 50		1	2	10
0	1	0		Heading, at 60		0	15	0
0	1	16		Scum, at 10		0	3	10
		2		waste				
						3	4	0
				"Charges for working		0	4	0
						£.	3	0

"The sugar is of too soft a nature for the pan, but no doubt, if differently treated abroad, it may be found to answer."

MR. BRACEBRIDGE'S REPORT.

		Cwt.	qr.	lb
		Cwt. qr. lb		
		"The gross weight of the parcel 1 2 6		
		"Tare of the box, a cloth bag and 3 lb reserved for		
		"Samples 0 1 26		
		Refined 1 0 8		
		"Which produced,		
		qrs lb		
		"Four small loaves 0 1 14		
		"Syrup 0 2 3		
		"Scrapings 0 0 2		
		"Scum and waste 0 0 17		
		1 0 8		
		"From		

“ From Sugar of a good strength and quality there should
 “ be, on the average, one half of refined in the first pro-
 “ duce; in the above there is 18 lb. less. But a great al-
 “ lowance must be made for the waste in boiling so small a
 “ quantity in large vessels. Out of the four loaves, one
 “ only is perfect; this is owing partly to the weakness of
 “ the Sugar, and partly to the curiosity of the workmen, in
 “ looking at them before they should have been taken out
 “ of the molds.” Mess. Bracebridge and Co. further added,
 “ That the expensive works of their Trade had, for many
 “ years, stood still four months out of the twelve for want
 “ of Sugars to refine; and there could be little doubt
 “ therefore that the Bengal Sugar would be always accept-
 “ able in the London market, even in its present state;
 “ but that they were much inclined to think its quality
 “ might be greatly improved by better management in the
 “ country, and that it would certainly be found to deserve
 “ the Company’s attention, and encouragement.”

Your Committee also received the following Report
 from another person of eminence in the Trade.

“ The appearance of the East-India Sugar sold at your
 “ last Sale gave me little hopes of its answering the pur-
 “ poses of refining, on account of its being clammy, yel-
 “ low and soft, with small grain; yet from the large crys-
 “ tals of the Candy from the East (much larger and
 “ stronger than British West-India Sugar will produce)
 “ I was induced to think that its natural qualities were
 “ concealed

“concealed by improper treatment of the Cane juice,
 “and that by a new solution it might in a great degree
 “be restored.”

“I have not been much disappointed in my expecta-
 “tions, for, in the process of refining, its natural qualities
 “are good; and, I conceive, had it been properly tem-
 “pered or limed in the first boiling, it would have car-
 “ried off all its impurities; would have given it a larger
 “grain, which is the genuine essential salt of the Cane;
 “the particles of Sugar would have disengaged themselves
 “from the clammy substance (its only defect), and
 “thereby would have been equal in strength to the most
 “favoured of our West-India Sugars.”

From these Reports, and from the confidence your
 Committee entertained of Lieutenant Paterfon's know-
 ledge and ability to treat the article after the most ap-
 proved methods made use of in the West-Indies, your
 Committee were relieved from all anxiety touching its
 quality; but, on the other hand, they experienced a most
 severe disappointment in regard to the duty. Your
 Committee flattered themselves, that, considering the re-
 lation in which Bengal now stands to this country, no
 difficulty would have intervened to prevent the article
 from being charged at the same rated duty as is
 fixed for Sugar the produce of the British Plantations; and
 in some conversations between the Company's Officers
 and the Officers of the Crown, this point seemed to be
 considered so much determined, that at the sale of the
 parcel.

parcel by the Houghton, the buyers were publicly informed, it was sold subject to the same duty and drawback as if imported from the British Plantations. Very contrary however to the expectations that had thus been formed, when the proper time arrived for adjusting the Customs by that Ship, the Revenue Officers, on account of Sugar not being particularly specified in the Schedule of East-India Commodities, charged it as a Manufactured Article, with the *ad valorem* duty of £37. 16. 3 per cent. on the gross sale price. As this was a circumstance that could not but very materially affect the Company's future views in regard to this article, an application was made to the Right Hon. Lords Commissioners of his Majesty's Treasury, setting forth all the circumstances of the case, and concluding with a request, that their Lordships would be pleased to afford the Company relief, by admitting their Sugars to be imported *subject to the same duty and drawback as if imported from the West-Indies.*

It is with much concern your Committee are compelled to add, that this application did not produce the desired effect; but as the Court have very recently made a second application to the same purport, which now lies before their Lordships for consideration, your Committee are still willing to hope the Company may receive from their Lordships that indulgence, to which, with all due deference to their Lordships' judgment, they humbly presume themselves so well entitled.

At

At the period when the above-recited transactions were taking place, the Sugar-trade of Europe was beginning to be deranged, but since then a most extraordinary and unlooked-for Convulsion has taken place. The most productive of all the West-India Islands, St. Domingo, has been ravaged by civil commotions, and many of its choicest plantations are totally destroyed. From the latest accounts received it appears, that the devastations, which for a time seemed to have subsided, have again been carried on with ungovernable fury; so that but little of its productions are to be at present expected, or perhaps for some period to come.

This calamity has not affected France alone, its influence has been also felt in this country. The several Continental markets that were furnished by France, and even France herself, now look to Great-Britain for a supply. This has created a vast foreign trade; from which circumstance the price of Sugar is now at such an exorbitant rate of cost, as to be most severely felt by the lower and middle orders of the community; and your Committee feel it their duty to remark, that, should the evil much longer continue, they are not without their fears that it may very seriously endanger the consumption of Tea, as it is a fact well known, that many persons abstain altogether from the use of Sugar, rather than submit to the enormous price to which it is now advanced.

Your

Your Committee are informed, that Raw Sugar from the West Indies, of the lowest description of quality, is now selling in the market at Eighty-one shillings the hundred weight, which is equal to Nine-pence the pound at the first hand, and that the article still looks upward. By comparing this price with the average of the years before quoted, it will be seen in how great a degree the Public are sufferers, and how indispensably necessary it is that every measure should be resorted to, from which any relief can be expected. In stating this fact, however, your Committee must take the liberty of observing, it is very far from their intention to infer, that any undue advantage has been taken of the public necessity. Your Committee consider the benefits, however great, that have ensued to the West-India Merchants, Planters, &c. to have been fairly and honourably derived from a variety of concurring circumstances, as little to be looked for as on their parts to be prevented; and that in availing themselves of the opportunity of disposing of their commodity at the best market that was open to them, they have been governed only by the fair principles of mercantile adventure.

Your Committee from these considerations, as well as from the Company having been publicly called upon* to lend their assistance towards effecting a reduction of the price of Sugar, by encouraging importations of it from

* Vide Letter from Jackson Barwis, Esq; Chairman of a General Meeting assembled for the purpose of taking into consideration the means of reducing the present high prices of Sugar, dated 28th December, 1791: ~~Appendix No. 9.~~

the East-Indies, think the present a most favourable opportunity for making a vigorous effort to secure to the Bengal Provinces a participation in this important article of Trade.

With a view of better enabling them to determine upon the measures it may be necessary to pursue in order to accomplish this important end, your Committee judge it may not be amiss to take a Brief Review of the Rise, Progress, and Present State of the Trade in this Article in Europe, to which they will add such information as they have been enabled to collect respecting its Former and Present State in Bengal.

A Brief

A Brief Account of the Rise, Progress, and present State of the Sugar Trade in Europe.*

SUGAR was produced in Europe, and formed an article of its traffick, long before the discovery of America took place. Its origin is held to have been from China, where it still greatly abounds, and from whence it passed through the East-Indies and Arabia into Europe. It was first planted in Sicily about the beginning of the twelfth century, to which place it was brought from Cyprus.

From Sicily it was carried to Madeira, about the year 1420, as also to the Canary Isles, from which latter places the Portuguese transplanted it to Brazil. There are, however, those who think that the Portuguese, who, before they planted in Brazil, were in possession of the Coast of Angola in Africa, where the Sugar-cane grew spontaneously, took it from thence to Brazil.

At Brazil the Portuguese cultivated largely, and for a long period supplied the whole of Europe.

From Brazil it was transplanted to Hispaniola in 1506, as also to the Spanish dominions in Mexico, Chili, and Peru:

* The historical facts stated in this detail have been chiefly collected from Anderson, Postlethwayte, &c. and the several accounts have been obligingly furnished, with permission, by Thomas Irving, Esq; Inspector General of the Customs.

In 1641 the Cane was first planted in the English Colony of Barbadoes, from whence it had been brought from Fernambouque, in Brazil ; but the art of manufacturing Sugar was not sufficiently understood till two or three years after, when some of the planters were so industrious as to make a voyage to Brazil, from whence they brought better instructions and more plants ; after which the culture was attended with so much success, that it was taken up in the other British West-India islands ; and, lastly, by the French, Dutch, and Danish Colonies.

Before Sugar was brought to Europe from the Brazils, it being both scarce and dear, the consumption was chiefly confined to Syrups, Conserves, and medicinal compositions. The ingredient used for the more domestic purposes of sweetening was Honey. The Portuguese brought it into more general demand, yet still the consumption was but limited ; but since the use of Tea, Coffee, Chocolate, Sweets, Confectionary, &c. has so universally obtained, Sugar is become, in a manner, a necessary of life, and forms at present one of the most distinguished articles of European Commerce.

The success that attended the labours of the first British Planters was such as amply rewarded them for their perseverance and industry. By being enabled to undersell the Portuguese, they soon laid the foundation of a flourishing trade, which at first was open to all nations ; but, upon the restoration of Charles II. the Legislature observing the detriment that accrued to this country

from such open trade, it was, by the several Acts of Navigation, restricted to British subjects. In consequence of these restrictions, the ports of London and Bristol soon after became the grand magazines of Sugar for the supply of all the north and middle parts of Europe, reducing the Portuguese Sugars of Brazil in time so low as from 8l. to 2l. 10s. the hundred weight. And this Export trade the English enjoyed, to the great benefit both of the nation and its colonies, until the French, in their turn, so greatly improved their Sugar Islands, as to be able to undersell us in most parts of Europe.

It has been thought that before the French became our Rivals in the foreign markets, the value of the commodities imported into England from our West-India Islands (the chief of which at that time was Sugar) had arisen to £.1,500,000, of which near one-third part was exported; and from the following accounts, the authenticity of which may be relied on, the conjecture receives confirmation.

An Account of the Value of the West-India Imports imported in the following Years, viz.

Years.	Value.	Years.	Value.	Years.	Value.
1698 —	£. 629,533	1709 —	£. 645,689	1720 —	£. 1,117,576
1699 —	586,255	1710 —	780,505	1721 —	852,529
1700 —	824,246	1711 —	556,198	1722 —	1,015,617
1701 —	738,601	1712 —	648,190	1723 —	1,087,254
1702 —	476,168	1713 —	762,248	1724 —	1,160,568
1703 —	626,488	1714 —	843,390	1725 —	1,359,185
1704 —	489,906	1715 —	999,412	1726 —	1,222,511
1705 —	706,574	1716 —	1,104,188	1727 —	1,039,513
1706 —	537,744	1717 —	1,204,057	1728 —	1,498,023
1707 —	604,889	1718 —	896,031	1729 —	1,515,421
1708 —	592,750	1719 —	875,358		

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It was about this period that the French, jealous of the growing prosperity of this country, first began to plan and carry into execution those measures which were in the end the means of aggrandizing their own Colonies, and, as has been already noticed, of depriving us of the Foreign Markets. In the undermentioned years the imports into England were as follows:

Years.	Value.	Years.	Value.	Years.	Value.
1730 —	£.1,571,603	1736 —	£.1,423,039	1742 —	£.1,309,886
1731 —	1,310,580	1737 —	946,423	1743 —	1,404,610
1732 —	1,315,458	1738 —	1,475,910	1744 —	1,156,952
1733 —	1,618,013	1739 —	1,566,838	1745 —	1,024,097
1734 —	1,141,068	1740 —	1,185,107	1746 —	1,148,124
1735 —	1,460,609	1741 —	1,402,986	1747 —	941,116

In this short space of time the French had made such almost incredible improvements, that the island of St. Domingo, which in 1726 was estimated to contain only 200 Sugar Plantations, making one with another 2,000 cwt. of Sugar each, or 400,000 cwt. which is equal to about 33,000 hogsheads of 12 cwt. each, was in 1742 stated to produce 848,000 cwt. or 70,666 hogsheads of 12 cwt. each. The islands of Martinico, Guardaloupe, and the other lesser isles, were also stated at 622,500 cwt. making in the whole 1,470,500 or about 122,500 hogsheads of 12 cwt. each, of which it was supposed 80,000 hogsheads, or about 960,000 cwt. were exported to Holland, Spain, Hamburgh and other Foreign Markets.

The

The British islands were in the same year stated to have
 imported into Great-Britain 60,950 hogheads
 Shipped to the northern colonies, and
 foreign markets, - - 5,000

cwt.

65,950, or 791,400

Of which 60,950 hogheads imported into Great-Britain
 were exported from thence to Ireland and all foreign
 markets - - 5,236 hogheads

Leaving for consumption in Great-
 Britain - - - 55,714

Or about 668,568 cwt. cwt.

Total produced by the French 1470,500

English 791,400

Excess by the French 679,100 cwt.

It was nevertheless allowed, that the British West-
 India Islands, in time of profound peace (England being
 in 1742 at war with Spain) might produce 75,000 hog-
 heads, of which 70,000 might be consumed in England,
 which, at £15. each, amounts to £1,050,000 so that it
 appears the French had increased their produce from
 about 30,000 to 120,000 hogheads, or in a fourfold
 proportion; while England had only increased from about
 45 to 75,000 hogheads.

This declension, however, of the amount of the im-
 ports from our British West-Indies, soon assumed another
 appearance; and from the following accounts it will
 be seen, that notwithstanding the loss of the Foreign

Markets,

Markets, the Islands have been in a state of progressive improvement. It must however be remarked, that there is the strongest reason to believe the French Islands have been equally successful, and that this has not proceeded from either nation having made inroads upon the Commerce of the other, but from the increased demand for West-India commodities, as well in Great-Britain, as in every part of Europe.

In the undermentioned periods the imports appear to have been as follows, viz.

Years.	Value.	Years.	Value.	Years.	Value.
1748	£.1,615,122	1763	£.2,254,231	1778	£.3,059,922
1749	— 1,478,075	1764	— 2,391,552	1779	— 2,836,489
1750	— 1,514,452	1765	— 2,196,549	1780	— 2,612,236
1751	— 1,444,775	1766	— 2,704,114	1781	— 2,023,546
1752	— 1,428,824	1767	— 2,690,673	1782	— 2,612,910
1753	— 1,838,137	1768	— 2,942,717	1783	— 2,820,387
1754	— 1,462,601	1769	— 2,686,714	1784	— 3,531,705
1755	— 1,867,256	1770	— 2,110,026	1785	— 4,400,956
1756	— 1,687,177	1771	— 2,979,378*	1786	— 3,484,025
1757	— 1,906,147	1772	— 3,530,082	1787	— 3,758,087
1758	— 1,858,425	1773	— 2,902,407	1788	— 4,307,866
1759	— 1,833,646	1774	— 3,574,702	1789	— 3,917,301
1760	— 1,861,668	1775	— 3,688,795	1790	— 3,854,204
1761	— 1,953,622	1776	— 3,340,949		
1762	— 1,762,406	1777	— 2,840,802		

But as these sums include the whole of the West-India products, and as value is but an uncertain method of determining in respect to the quantity of a commodity, the price of which is subject to fluctuation, your Committee, for the purpose of confining themselves more immediately to the object before them, have procured.

* The accounts preceding refer to England only; those for the year 1771, and all subsequent, are for England and Scotland.

An Account of the Quantity of BRITISH PLANTATION SUGAR imported into England between the 5th January 1699, and the 5th January 1755, and thereafter into Great-Britain to the 5th January 1792. Also, an Account for the same Periods, of the Quantity of RAW and REFINED SUGARS exported, distinguishing each Year, and the Raw from the Refined.

	Imported.			Raw Sugar exported.			Refined Sugar exported.		
	QUANTITY.			QUANTITY.			QUANTITY.		
	Cwt.	qrs.	lb	Cwt.	qrs.	lb	Cwt.	qrs.	lb
1699	427,573	2	25	182,325	2	4	14,302	0	20
1700	489,326	1	7	165,391	3	16	17,644	2	23
1701	435,465	1	21	133,917	3	11	3,475	1	17
1702	259,062	3	6	45,036	1	5	2,908	2	24
1703	408,914	0	1	84,016	2	26	621	1	25
1704	315,837	2	12	133,713	1	8	1,339	0	15
1705	370,157	1	7	71,822	1	7	690	3	18
1706	335,873	3	3	107,217	0	16	1,846	2	23
1707	388,267	3	26	131,832	2	25	2,156	2	13
1708	377,107	2	11	64,180	3	6	2,365	1	18
1709	397,570	3	12	74,377	3	23	924	0	18
1710	507,662	1	21	117,075	2	5	2,146	2	21
1711	366,394	1	26	82,142	2	24	1,800	2	16
1712	423,541	0	1	119,567	1	8	8,579	2	18
1713	503,528	1	8	184,609	0	12	3,493	1	10
1714	512,221	3	0	158,996	3	6	3,482	3	5
1715	617,414	3	11	143,337	1	13	4,481	3	16
1716	684,759	2	16	161,941	3	3	4,549	0	1
1717	763,175	3	14	290,179	2	11	9,993	0	2
1718	566,885	0	1	124,375	1	13	13,188	1	9
1719	544,634	0	25	167,622	0	20	3,644	2	19

Imported.			Raw Sugar exported.			Refined Sugar exported.		
QUANTITY.			QUANTITY.			QUANTITY.		
	Cwt.	qrs. lb		Cwt.	qrs. lb		Cwt.	qrs. lb
1720	706,385	3 20	121,778	0 9		3,106	3 7	
1721	497,611	0 21	66,743	3 11		3,786	2 25	
1722	616,941	0 9	83,609	2 5		5,245	2 2	
1723	660,766	2 9	63,479	1 7		4,914	2 12	
1724	729,133	2 13	110,088	1 11		5,177	2 19	
1725	851,952	2 25	147,408	2 1		6,293	3 5	
1726	668,346	1 9	146,915	3 22		8,414	2 7	
1727	645,158	0 1	112,699	3 21		11,073	3 1	
1728	972,240	0 1	210,320	3 23		29,134	1 4	
1729	994,761	3 24	158,746	2 13		13,686	1 2	
1730	1,024,078	2 3	167,980	1 12		14,538	0 23	
1731	818,277	1 12	95,832	0 1		21,077	2 26	
1732	822,844	3 15	121,904	3 18		16,511	3 18	
1733	1,001,784	2 0	102,274	0 5		27,008	2 5	
1734	695,679	3 9	44,932	0 8		13,275	0 26	
1735	903,634	2 22	69,899	2 25		21,070	1 0	
1736	877,591	0 24	58,569	3 26		19,706	2 24	
1737	550,900	1 10	40,779	3 17		11,331	3 6	
1738	864,252	1 0	49,437	1 6		9,197	1 23	
1739	951,073	3 4	63,149	0 3		15,881	2 10	
1740	706,947	0 8	67,144	2 16		15,046	1 9	
1741	886,124	1 0	68,450	0 3		19,449	3 15	
1742	731,410	3 11	50,231	0 10		12,599	3 24	
1743	895,134	1 26	151,126	3 11		26,624	3 14	
1744	724,411	2 14	58,198	0 19		17,687	0 2	
1745	655,199	3 0	78,344	3 9		17,689	0 11	
1746	753,472	1 19	92,826	2 22		13,616	3 27	
1747	608,458	2 14	51,935	1 15		10,111	0 1	
1748	982,588	2 13	115,727	1 11		10,801	3 21	
1749	933,271	3 9	127,921	1 0		30,928	2 2	
1750	915,344	2 5	107,964	0 22		21,846	3 15	
1751	825,936	2 0	43,769	3 6		22,325	2 15	
1752	825,121	1 16	35,712	2 16		13,508	3 20	
1753	1,114,084	3 26	55,687	2 6		11,224	3 7	
1754	859,131	2 12	42,818	2 17		12,298	1 15	
1755	1,202,679	3 14	110,853	0 26		14,364	2 1	
1756	1,051,265	3 6	206,336	2 0		30,017	3 2	

Imported.			Raw Sugar exported.			Refined Sugar exported.		
QUANTITY.			QUANTITY.			QUANTITY.		
Cwt.	qrs.	lb	Cwt.	qrs.	lb	Cwt.	qrs.	lb
1757	1,230,843	0 20	70,625	0 9		16,758	0 23	
1758	1,145,628	2 3	220,824	3 14		62,771	3 9	
1759	1,199,682	2 26	174,234	0 9		107,626	2 10	
1760	1,374,720	2 5	143,683	1 23		58,650	3 18	
1761	1,491,317	3 16	393,324	0 13		108,891	1 7	
1762	1,444,581	1 4	322,253	2 7		87,033	2 23	
1763	1,732,174	1 5	413,199	3 22		102,514	3 19	
1764	1,488,079	0 15	197,579	0 25		176,302	3 23	
1765	1,227,159	3 18	149,125	1 5		114,851	2 0	
1766	1,522,732	2 19	129,236	2 4		27,602	0 10	
1767	1,538,834	1 8	209,533	1 25		35,968	1 12	
1768	1,651,512	2 14	227,193	3 21		39,273	2 27	
1769	1,525,070	0 5	216,384	0 0		34,041	2 16	
1770	1,818,229	1 23	199,738	1 9		43,609	1 19	
1771	1,492,096	2 24	195,859	1 1		55,210	0 13	
1772	1,829,721	0 8	183,865	2 8		31,980	3 19	
1773	1,804,080	2 26	189,189	3 11		28,835	0 13	
1774	2,029,725	1 25	224,942	0 7		32,513	1 23	
1775	2,021,059	3 23	344,648	1 1		69,740	0 6	
1776	1,726,507	1 16	315,453	1 15		68,849	0 12	
1777	1,416,291	1 5	161,814	2 26		71,053	1 14	
1778	1,521,457	1 24	142,763	0 17		55,921	1 25	
1779	1,525,833	0 0	99,017	0 13		26,127	2 21	
1780	1,394,559	1 23	118,553	2 25		38,322	3 25	
1781	1,080,848	2 9	169,560	2 27		63,542	0 1	
1782	1,374,269	3 24	91,261	2 4		32,467	2 6	
1783	1,584,275	0 18	173,138	1 21		104,775	1 5	
1784	1,782,386	0 3	140,479	3 4		131,609	1 26	
1785	2,075,909	3 24	202,954	0 5		135,993	2 26	
1786	1,613,965	1 14	102,033	2 7		81,750	3 1	
1787	1,926,621	0 26	199,416	1 8		76,735	1 19	
1788	2,065,817	1 23	145,073	2 1		85,401	1 15	
1789	1,936,440	0 2	153,813	1 15		138,539	3 11	
1790	1,882,106	0 4	142,185	1 3		119,817	0 4	
1791	1,808,950	0 7	135,470	3 8		158,573	3 24	
1792,	from 5 January to 3 March }		25,674	3 25		76,946	1 23	

To this Account your Committee have added an Account of the Number of Ships and other Vessels, with their Tonnage, cleared Outwards from the different Ports of South Britain to the West-India Colonies; and the Total cleared Outwards from North Britain, with those entered Inwards from the same Colonies, from Christmas, 1786, to Christmas, 1787.

PORTS.	OUTWARDS.		INWARDS.	
	Ships.	Tons.	Ships.	Tons.
Bristol	73	16,913	71	16,209
Berwick	—	—	1	127
Chepstow	1	132	—	—
Cowes	2	483	—	—
Hull	2	333	1	203
Lancaster	37	5,665	33	4,943
Liverpool	87	17,463	143	27,578
Newcastle	9	2,157	1	114
Penzance	1	120	1	164
Plymouth	4	737	—	—
Poole	1	226	—	—
Southampton	1	177	—	—
Swansea	3	579	—	—
Whitehaven	12	2,232	3	444
Total of Out-Ports	233	47,257	254	49,782
London	218	61,695	252	70,418
Total of England	451	108,952	506	120,200
Scotland	77	14,629	70	12,022
Total of Great-Britain	528	123,581	576	132,222
5	—	—	—	Having

Having shewn the state of our own West-India imports, your Committee will now subjoin the best information they have been able to procure respecting those of the French.

Their flourishing condition in the year 1742 has already been pointed out; it further appears, from an Account published in France in 1770, that St. Domingo yielded of Sugar two-thirds brown 160,000 hogshheads of 10 cwt. each, or 1,600,000, cwt. which, at 15^l. per hogshhead, or 30s. per cwt. amounted to £. 2,400,000

Coffee 5,000,000, lb. at 4^d. per lb. 83,333

Cotton 8,000 bags, of 300lb. each, at £. 15 per bag, 120,000

Indigo 2,000,000, at 3s. 300,000

Tanned leather, 20,000 hides, at 20s. each, 20,000

Total £. 2,923,333

Your Committee also find, from an account of the Products entered for exportation from this Colony in the years 1783, 4, 5, 6, 7, 8, and 9, being the latest accounts made up, that they were.

	Sugar Clayed. lb	Do. Muscovado. lb	Coffee. lb	Cotton. lb	Indigo. lb
In 1783	77339,113	44,312,919	44,573,479	4,871,718	1,868,728
1784	65,053,050	77,344,464	52,885,095	4,756,857	1,555,142
1785	66,589,357	83,610,521	51,368,109	4,486,261	1,546,575
1786	71,063,977	61,887,814	52,180,311	5,203,161	1,103,907
1787	56,182,403	72,896,676	70,003,161	6,806,174	1,166,177
1788	70,227,709	93,177,512	68,151,181	6,286,126	930,016
1789	47,516,531	91,899,963	76,286,530	6,871,204	958,626

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In a review of this Account it must be considered, that the above are heavier than English weights by 8 per cent. The above are also only the quantities that have paid the export duty. The produce may therefore be considered as far superior to this, it being notorious that there is a clandestine trade carried on to Jamaica and America, particularly of Cotton to the former, that article not being prohibited to be received in the English Islands.

Your Committee are unable to add any account of the produce of the rest of the French Islands, but they understand it is generally considered in France, that St. Domingo yields about two-thirds of all their West-India produce.

Having thus stated, from the best materials your Committee have been enabled to collect, the present state of the Sugar Trade in Europe, your Committee now proceed to shew its situation in India; and here your Committee, for want of leisure and materials, are not able to carry their researches back to any very distant period*.

* Between the years 1664 and 1671, it appears some quantities of sugar, say about 150 tons, were imported into this country from Bantam and Benjar, where the Company formerly had settlements; as also from Masulipatam on the coast of Choromandel, the cost of which, upon the average, was about 16s. per cwt. the freight at that time, was 20s. and duty 4s. making altogether about 40s. per cwt. and the price it sold at was from 42s. 6d. to 52s. the hundred weight, which yielded a tolerable profit; a further quantity appears to have been imported between 1706 and 1712, which cost about 15s. per cwt. and sold at about 60s. the freight and duties upon which do not appear.

But,

But as they find some general observations on this trade stated on the Bengal Records, in a letter from a respectable Society of Merchants at that place, who, in the year 1776, were about to embark in this trade, your Committee will here introduce the following extract from their Memorial to the Governor General and Council:

Extract Fort William Revenue-Consultations, 5th June, 1776.

“ Formerly Sugar was one of the staple articles of
 “ Bengal, and a considerable trade was carried on in it to
 “ Madras, the Malabar Coast, Bombay, Surat, Sundry,
 “ Muscat, other ports of the Persian Gulph; to Mocha
 “ and Judda. Even so late as the period immediately
 “ preceding the capture of Calcutta,* the annual exportation
 “ was about 50,000 maunds, which yielded a profit
 “ of about 50 per cent. and the returns for which were
 “ generally in specie; so that in the twenty years immediately
 “ preceding the capture, it may be estimated
 “ that there flowed into Bengal, for this article, no less
 “ than sixty lacs of rupees in specie, which was all
 “ clear gain to the country, and of the most eligible
 “ kind, the production of the ground manufactured by
 “ the natives. And this flow was regular, always feeding,
 “ but never overcharging the circulation.

“ During the last twenty years the price of Sugar has
 “ been gradually increasing, and the exportation and

* In 1756.

“ growth

“ growth diminishing in the same proportion, so that
 “ the price is now near 50 per cent. more than it was
 “ before that period. The charge of transportation is
 “ also greater; and the price at foreign markets not
 “ having risen in the same proportion, the export is
 “ so trifling and casual, that the Sugar Trade of Bengal
 “ is in fact annihilated.

“ This branch has suffered by the same causes which
 “ have operated upon the Commerce of the country in
 “ general. The increase of the price of the raw ma-
 “ terial, and of labour, have produced a proportional
 “ decrease in the demand; the culture of the Sugar-
 “ cane has hence rapidly declined; and now (1776) it
 “ may be even doubted, whether Bengal produces enough
 “ for its own consumption, since there is annually an
 “ importation from Benares, and of candied Sugar from
 “ China, the amount of both which will be found equal
 “ to that of the trifling export which yet continues, not
 “ from the hope of profit, but of making a more safe
 “ remittance by it than by other articles.

“ It appears to us, that the extinction of this branch of
 “ Commerce is not merely a privation of gain. Even if
 “ the country had continued flourishing, the cutting off
 “ of so great a resource must have been attended with a
 “ positive loss; but since specie has ceased to flow into
 “ this country from Europe, and its manufactures of Cot-
 “ ton and Silk to have the same vent as formerly at the
 “ different ports of Asia, the loss of the Sugar Trade is
 “ become

“ become of much more consequence, because the ex-
 “ portation of that article would, in a great degree, pre-
 “ vent the drains of specie which Bengal is now obliged
 “ to send to the Malabar Coast.

“ Nor are the effects of this change confined to Bengal
 “ alone; the English interest, in other parts of India,
 “ suffers by it. The Settlements on the Malabar Coast,
 “ instead of giving Cotton in exchange for the Sugar
 “ which they used to receive from Bengal, are now obli-
 “ ged to send specie to purchase that article at foreign
 “ ports. Supposing that their Cotton ultimately brings
 “ back the same amount of specie from other places, the
 “ operation is still very different. Instead of freighting a
 “ ship from Bombay to Calcutta, and getting back Sugar;
 “ or from Calcutta to Bombay with Sugar, and returning
 “ Cotton; they are in the first case obliged to dispatch the
 “ ship with specie to Batavia or China, and with her re-
 “ turns purchase and export Cotton; or, in the second
 “ case, to send the ship first to Batavia with specie, and
 “ from thence to Bombay, which are tedious, expensive,
 “ complex operations, and manifestly tend to the ag-
 “ grandizement of a foreign settlement, and a rival in
 “ trade.

“ From this short account of the Sugar Trade of Ben-
 “ gal, we beg leave to extend our view to the general
 “ state of it in India.

“ The Dutch of Batavia, who have long shared in
 “ this trade, have at length the greatest part of it in
 “ their hands. Formerly the rivals of Bengal, they
 “ have risen upon its decline, and are now conquerors
 “ and tyrants, at a period when the trade has much in-
 “ creased in its importance. The great vent for Sugar,
 “ as has been already observed, is on the Western side of
 “ India, which, in its turn, supplies the rest of the Con-
 “ tinent with Cotton. Since the decay of the manufac-
 “ tures of Bengal, and the advance of their price, others
 “ of the same kind having been established on that side,
 “ and ours not finding a ready or profitable sale, Sugar,
 “ which is a necessary of life, is almost the only staple
 “ article of import there, so that it enters unavoidably
 “ into every scheme of trade for that quarter. The
 “ Dutch, sensible of this circumstance, do not, as for-
 “ merly, carry their own Sugar to the places of con-
 “ sumption. They oblige the Sugar Merchants of other
 “ Settlements to come to Batavia for it, and to pay for it
 “ in specie, absolutely refusing to take merchandize in
 “ return. What India further requires is drawn from
 “ China, whither, in general, specie is in the same
 “ manner carried to pay for it. By these means the
 “ English settlements in India are, upon a moderate com-
 “ putation, annually deprived of ten lacs of rupees, the
 “ greatest part of which is extracted from their cir-
 “ culating specie, and the rest diverted from coming
 “ into it.

The

"The former annual export from Bengal amounted to
 "at least a third of this sum. But, considering the great
 "demand it makes for Cotton, for which its manufac-
 "tures are now but occasionally taken in return, it cer-
 "tainly contributes more than four lacs of the ten that
 "are annually exported; and, if it now furnished the
 "same quantity of Sugar it did formerly, the saving
 "would be, by the increase of price at the foreign
 "markets, about five lacs. Hence it is still more appa-
 "rent, that the restoration of its Sugar Trade is in every
 "way of essential consequence to it.

"Having maturely reflected upon the subject, we are
 "satisfied, that it is practicable not only to restore this
 "Trade, but to improve and extend it much beyond its
 "former limits; and we solicit, with the utmost defer-
 "ence, the indulgence of exposing to you the grounds
 "upon which we have formed this opinion: entreating,
 "that whatever we shall say in support of it, may be
 "understood to be offered for that purpose only, and far
 "from being intended to decide, or to inform.

"Although the soil of Bengal is perhaps the richest in
 "the world, yet all its productions are of indifferent qua-
 "lity. It produces abundantly indeed, but hardly any
 "thing excellent in its kind. This plainly shews that
 "agriculture has never been carried in it beyond its first
 "stage. The religion, the genius of the people, as well
 "as their climate, have limited them to a few of the
 "simplest wants, and, with the nature of their Govern-
 "ment,

“ment, have left them without either desire or motive
 “to be industrious. Times of ease have only afforded a
 “more plentiful supply of former wants, without creat-
 “ing new ones; and distressful periods have still more
 “narrowly limited both their efforts and their faculties.

“From these causes, uniformly preventive of improve-
 “ment, it may well be presumed, that agriculture has not
 “advanced a single step in this country since the first
 “division of the inhabitants into distinct professions.
 “The productions of the country may therefore be
 “reckoned, in a great measure, the gift of the soil; and
 “it has been seen, that even these could make it flourish
 “when it had neither rivals in trade, nor a foreign tribute
 “to pay. But now, that many of its manufactures are
 “removed to other countries, that it gives away a large
 “share of what it still furnishes, and that the remainder
 “does not save it from an annual exportation of specie, it
 “is evident that it cannot afford to remain longer in
 “such a simple, passive state. Its burthens reduce it, in
 “fact, to an equality with countries naturally less fertile,
 “and, like them, it must adopt more activity and in-
 “dustry. All the improvements which art and labour
 “have made upon other soils remain yet to be tried
 “here; and they are so many, this country is so ex-
 “tensive, and its soil so excellent, that its well-
 “wishers have reason to rejoice that so prodigious a
 “resource yet remains. But the people, as has been
 “already intimated, are averse to innovation, ignorant
 “and timid. The bulk of them have never lifted their
 “hopes

“ hopes to the enjoyment of property, and the idea of
 “ labouring for distant objects is unknown among them;
 “ it is therefore previously necessary to instruct and en-
 “ courage them. If the road to advantage were clearly
 “ shewn to them, and if they were satisfied that they
 “ would be left to possess what they should acquire,
 “ doubtless they would become more active and enter-
 “ prizing. To accomplish these purposes, we humbly
 “ conceive that no means would be so effectual as making
 “ use of the superior knowledge and activity of Euro-
 “ peans established here, and giving both to them and
 “ to the natives, upon such conditions as may be deemed
 “ fitting, grants of uncultivated lands, to be employed
 “ either for raising such articles of Commerce as can be
 “ exported, or others now imported.

“ It is not for us to enquire how far the Orders of the
 “ the Company, or the late Act of Parliament, oppose
 “ such a scheme; but with respect to the former, we
 “ beg leave, with the utmost deference, to mention, that
 “ the prohibition which they convey against the holding
 “ of farms by Europeans, we should apprehend to be
 “ founded, in the first place, upon a supposition that
 “ those styled Native Farmers are the cultivators of the
 “ soil, not the Farmers of the Revenue; in the next,
 “ that the exclusion meant is from farms actually in cul-
 “ tivation, not from land that is lying waste and use-
 “ less; and, lastly, that it can have no reference at all
 “ to new articles of produce or manufacture. It is, at
 “ any rate, evident, that the main intention both of the

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“ Company’s

“ Company’s orders, and the Act of Parliament, is to
 “ guard the Natives from oppression, and to promote
 “ the welfare of the country ; how far, under the Go-
 “ vernment and Court of Judicature now established here
 “ by the Legislature, the occupation of waste land by
 “ Europeans can counteract that intention ; how far,
 “ in short, the restrictions laid upon Europeans are ne-
 “ cessary in the present state of the country, or whether,
 “ since they are here, and many without the means of
 “ subsistence, it may not be expedient to find employ-
 “ ments for them, useful to themselves and the state :
 “ we are far from presuming to examine, but we be-
 “ lieve that every scheme by which the welfare of the
 “ country can be advanced, must be consistent with the
 “ spirit and meaning of the regulations laid down for the
 “ government of it, and must therefore meet with ap-
 “ probation.

“ By that which is here proposed, part of the vast
 “ tracks of land which now lie uncultivated, would then
 “ be used for the increase of old productions, to as great
 “ an extent as the consumption and demand would re-
 “ quire, and for the growth of new ones ; particularly
 “ the staple articles of India, not one of which, we ven-
 “ ture to say, but might be cultivated with ample suc-
 “ cess.

“ Broach, which furnishes all the Cotton exported
 “ from that side of India, lies in the same latitude as
 “ Bengal. The Cotton, called Copafs, produced in this
 “ country

“ country is at present fit only for the manufacture of
 “ fine cloths ; that which is imported from Bombay be-
 “ ing stronger in its texture, is of much more general
 “ use. We have never heard any good reason why the
 “ same Cotton should not be produced here, and in as
 “ great abundance. Doubtless the only cause is, that
 “ the cultivation of it has never been attempted. The
 “ article of Cotton, like all others, is left here just as Na-
 “ ture produced it ; but, in a moderate time, by greater
 “ care of what is already cultivated, and the introduc-
 “ tion of another kind, might be so far improved, both
 “ in the quantity and quality, as to serve at least for all
 “ the purposes of home-consumption ; which would be
 “ an immense saving to the country, and in all proba-
 “ bility restore the manufactures it has lost.

“ Coffee and Pepper, now imported from Mocha and
 “ the Coast of Malabar, might easily be produced, as
 “ also Indigo, now brought from the Upper India.

“ Hemp, at present very bad, might be so far im-
 “ proved as to supercede the use of coir cables, made
 “ from the fibres of the cocoa-tree, and common all over
 “ India.

“ Opium, now chiefly confined to the Bahar Pro-
 “ vince, might be produced in many parts of the
 “ country.

“ Bengal Raw Silk, which, on account of the change
 “ in its price and quality, has been supplanted at the
 “ markets

“ markets on the Malabar Coast, by that of China,
“ might again acquire the superiority.

“ And Sugar, the article immediately in question,
“ might be raised in sufficient quantities *to supply the*
“ *consumption of all India.* This article, however, pecu-
“ liarly requires the aid of Government.

“ It is difficult to regain any branch of trade once lost,
“ but here the manufacture has risen 50 per cent. in
“ price, and the quantity produced suffices only for
“ home-consumption. In order therefore to make
“ Sugar even a more eligible remittance to the Malabar
“ Coast than the others now obtainable, there must be a
“ considerable reduction of price, and increase of quan-
“ tity, neither of which can be affected without the en-
“ couragement of Government, nor without time,
“ labor, expence and risk. We doubt whether any en-
“ couragement would induce the natives to take the
“ lead in an attempt apparently so difficult and unpromi-
“ sing, but we are certain, that of themselves they are
“ otherwise incapable of ever bringing the manufacture
“ even to a state of completion. They are utterly unac-
“ quainted with the process or machines which are
“ used in the American Islands, and their own are so
“ extremely rude and imperfect, that under the hap-
“ piest circumstances this trade must have remained limit-
“ ed; as indeed the state of it, when the country flour-
“ ished, sufficiently evinces. For though the Cane has
“ grown in Bengal from time immemorial; though Ben-
“ gal

“ gal possesses the advantage of soil already mentioned,
 “ and that it is nearest to the places of consumption, it
 “ never has supplied more than a third of the demand of
 “ those places. It is no wonder then, that, upon a re-
 “ verse of circumstances, the superior ingenuity of the
 “ Chinese, joined to the regular skill of the Europeans
 “ settled at Batavia, should entirely deprive it of the
 “ Sugar Trade.

“ Supposing the recovery of this Trade to be an object
 “ deserving the attention of Government, we submit to
 “ the consideration of the Board, whether it be attainable
 “ by any other means than by encouraging Europeans,
 “ distinguished by their property, situation and credit,
 “ from ordinary adventurers, to undertake the cultiva-
 “ tion and manufacture of Sugar after the method prac-
 “ tised in the West-Indies, by such grants of unoccupied
 “ lands, and other reasonable privileges, as we have al-
 “ ready suggested. We admit that much will depend on
 “ the conduct of the first undertakers; but, with proper
 “ management on their part, and a reasonable support
 “ from Government, we think the success would be in-
 “ fallible, and that in a few years the natives would fol-
 “ low the new method, which would thence soon be-
 “ come general throughout the country, as the Italian
 “ mode of winding Raw-Silk lately introduced now is.”

Your Committee find, that the Governor General and
 Council, influenced by the reasonings above stated,
 readily complied with the request preferred to them. A
 grant of land was accordingly allotted, on which a Sugar

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Plantation

Plantation was set on foot; but after repeated experiments upon the soil, it was found so universally infested with White Ants, that the Society were obliged to drop their scheme; and some other disappointments having also happened in the extensive undertakings of the same Society, they, after a time, separated, but not before they had, by purchasing Canes from the neighbouring districts (for the evil of White Ants is but partial, and prevails most in uncultivated lands) produced both refined Sugar and Rum; thus evidencing the practicability of their original ideas, though that mode of producing Sugars, with their other circumstances, made it inconvenient for them to persevere in it.

Such appears to have been the state of the Sugar Trade in India in 1776; and your Committee cannot but consider it as a circumstance much to be lamented, that so laudable an undertaking, for restoring this declining branch of commerce, should have failed of success, as no doubt such failure operated very much to discourage others from embarking in similar pursuits. Between 1776 and 1790, your Committee have no reason to conclude, that this trade underwent any very material alteration; as in some Observations addressed to the Governor-General, Earl Cornwallis, by Mr. Bebb, an active and intelligent Member of the Bengal Board of Trade, on the subject of extending the export of Bengal productions, in a letter, under date the 9th July, 1790, Mr. Bebb speaks of it as follows*:

* Vide Bengal Commercial and Shipping Consultations, 14th July, 1790.

"The

“ The material articles of export from Bengal are Rice,
 “ Sugar, Raw-Silk, and Silk Piece Goods; the two lat-
 “ ter, said to have been very much lessened since the Ma-
 “ rattah war, and any of them since that time to yield but
 “ little profit.

“ Exclusive of the custom payable on these articles at
 “ Bengal, and at the other Presidencies to which they
 “ are consigned, the lands which produce the materials
 “ for these articles pay a considerable revenue to this
 “ Government, especially those which yield Sugar and
 “ Mulberry; these, in all places, pay double, triple, and
 “ in some even the quintuple of grain-lands.

“ Some of the articles of export are peculiar to Bengal,
 “ others are carried from other countries to Madras and
 “ Bombay, and rival those of Bengal.

“ Among the articles thus rivaled, Sugar is the most
 “ valuable; it is an article of so much importance, that
 “ the extending the export of it is of sufficient weight in
 “ itself to merit consideration.

“ The Bombay market is supplied with Sugar from
 “ China, Manilla, and Batavia, as well as from Bengal;
 “ all that can be purchased at Batavia by the Bombay
 “ merchants is eagerly bought; the vending or procur-
 “ ing a cargo of Sugar is even considered as a sort of favor
 “ conferred by the Officers of the Dutch Government
 “ on the Bombay Merchant.

“ The

“The Marattahs, the great consumers of the Sugar
 “imported into Bombay, are said, however, to give a
 “preference to Bengal Sugar, if it be of the same, or
 “nearly of the same price.”

The plan by which Mr. Bebb proposed to effect an enlarged export of the Bengal productions, was, by taking off the duties levied on their importation into Madras and Bombay; this, he observed, would give them a decided advantage over their rivals at those markets, and, as the price would thereby be rendered so much easier to the consumers, it was reasonable to suppose that this would lead to an increased consumption. For a copy of Mr. Bebb's Observations at length, Vide Appendix, No. 2.

Upon Mr. Bebb's proposition being taken into consideration by the Governor-General in Council, it was agreed, That a copy of it should be transmitted to the respective governments of Bombay and Madras, and that they should be requested to furnish their sentiments on the measures suggested, in order to assist his Lordship in passing a final resolution on the subject. For a Copy of the Letters written on the occasion, Vide Appendix, No. 2.

Before these replies came to hand, your Committee find the Governor-General in Council again applied to on the subject of the Sugar Trade, in the following Letter from Mr. Lambert, an eminent Free Merchant at Calcutta.

“ Extract

Extract Bengal Public Consultations, 8th September,

1790.

“ To the Right Honourable Earl Cornwallis, &c. &c.

“ My Lord,

“ I would not, at this period, intrude upon your Lordship's valuable time, which must be so fully occupied in combining and directing to their successful issue the various and extensive operations of a just and necessary war, were I not well convinced of your ready attention to every object that tends in the smallest degree to promote the cultivation, and extend the Commerce, of these Provinces

“ Under this impression, I beg leave herewith to send, for your Lordship's inspection, samples of Sugar, and Sugar-candy, made at the Chinese Plantation from common Burdwan Jaggery.

“ No. 1. is Clayed Sugar, the produce of Jaggery after once boiling, and is produced in the proportion of four to ten, that is, 100 maunds of Jaggery will yield 40 maunds of this Sugar and $47\frac{1}{2}$ maunds of Molasses, losing one-eighth, or $12\frac{1}{2}$ maunds, of the original material in the process.

“ No. 2. is Loaf Sugar made of the same material twice boiled, which yields of this Sugar a proportion of $1\frac{1}{2}$ to 10, viz. 100 maunds of Jaggery make 15 maunds of Loaf Sugar, and leave 65 maunds of Molasses, losing in the process of refining one-fifth, or 20 maunds.

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“ No.

" No. 3. is Sugar-candy, made also from Jaggery after
 " three boilings, and is obtained in the proportion of
 " 1 to 10, leaving a residuum of seven-tenths, and losing
 " two-tenths in the process; 100 maunds of Jaggery,
 " giving 10 maunds of this Sugar-candy, and 70 maunds
 " of Molasses, with a loss of 20 maunds in the refining.
 " These specimens will serve to shew that the Crude
 " Jaggery, as furnished by the Riotts in almost every part
 " of this country, is capable of producing Sugar and
 " Sugar-candy fully equal in quality to what is made in
 " Europe, China, or Batavia.

" To improve and extend the manufacture of an article
 " so valuable as that of Sugar, to raise its quality, and
 " reduce its price to such a standard as will preclude
 " importation, and make it an object of profitable ex-
 " port, is a matter of such beneficial magnitude to this
 " country as cannot fail to attract your Lordship's fa-
 " vourable regard.

" With the protection and encouragement of Govern-
 " ment, I think I can venture on good grounds to
 " assert, that this desirable object would soon be at-
 " tained. But in such a country as this, where so many
 " obstacles oppose individual exertions, nothing but a
 " firm and decided preference, in all our own Settlements,
 " in favor of Bengal Sugar over those of China or Bata-
 " via, can give energy and permanence to the efforts of
 " individuals, or induce them to embark largely and
 " with effect on a speculation in which large sums have
 " already

“ already been lost by former projectors. At present,
 “ Bengal Sugars are subject to as high a duty when
 “ brought from any part of the country into Calcutta, as
 “ those imported from China or Batavia, and no draw-
 “ back allowed on exportation.

“ The Jaggery also from which they have been made,
 “ should it have passed Calcutta on its way to the place
 “ of manufacture, or have been purchased therein, as
 “ most frequently happens, will have previously paid the
 “ same duty in proportion to its value; and if from
 “ Benares, it must pay the Rajah's duty there, as like-
 “ wise at the Custom-house at Manjee, so that it is
 “ possible that the same material may have paid three
 “ different duties in its crude state, and must, after all, pay
 “ the Calcutta customs before it can be exported.

“ At Madras and Bombay the Sugar of Bengal is
 “ taxed equally high as Foreign Sugar; thus, when ex-
 “ ported from hence to either of those Presidencies or
 “ their Subordinates, the Company exact a double, per-
 “ haps a treble, possibly a quintuple duty on the Refined
 “ or Manufactured Sugars of these Provinces, for they
 “ must pay the Calcutta Customs before they can be ex-
 “ ported from hence in a manufactured state, notwith-
 “ standing the raw material may have previously paid
 “ the duties before-mentioned; and at Madras and
 “ Bombay the import duty must also be paid: whereas
 “ Foreign Sugars, when imported into any of our Settle-
 “ ments, can only pay the import duty at the place where
 “ they are landed. It therefore appears, that at Calcutta,
 “ Bengal

“ Bengal Sugars are taxed equally high as Foreign Sugars,
 “ besides the duty that may have been before collected
 “ upon the Jaggery or raw material; and, when exported
 “ to Madras or Bombay they are taxed higher than Foreign
 “ Sugars, in all the amount of the Inland and Calcutta
 “ duties.

“ In England and most European states, the natural
 “ produce of the soil and manufactures of the country,
 “ and its dependencies, are so jealously protected by
 “ duties and exclusive regulations, that no foreign arti-
 “ cles of a similar kind can enter into competition with
 “ them, which gives them the complete monopoly of
 “ their own market.

“ Here, I am sorry to observe, no such preference exists;
 “ Government has lately made very honourable sacrifices
 “ to the prosperity of Bengal, by the abolition of the
 “ Government customs and Bazar duties.

“ To grant a drawback of the Calcutta duties on all
 “ Bengal Sugars exported, and to allow their importation
 “ duty free into all the other Presidencies, would not, I
 “ should hope, be thought a great addition to the before-
 “ mentioned liberal and voluntary gifts; and were similar
 “ indulgencies granted to every home product, the appa-
 “ rent loss of revenue would, in my humble opinion, be
 “ amply compensated in the real and permanent benefits
 “ that would result therefrom by the extension of Com-
 “ merce, and consequent increase of cultivation and pro-
 “ ductive industry.

“ But

" But should such a measure be impracticable in the
 " present state of things, or the immediate wants of Go-
 " vernment preclude any further alienation of Revenue
 " (however small) for distant advantages, an additional
 " duty on foreign Sugars imported into any of our Settle-
 " ments would at least secure to Bengal the entire con-
 " sumption of our own markets; and a drawback of the
 " Calcutta duties on those Sugars only that are exported
 " from hence to foreign markets, such as Mocha, Isle of
 " France, &c. enable us speedily to enter into a powerful
 " competition with our rivals. Independent of duties
 " to facilitate more effectually a reduction in the price of
 " Sugar, it is of the first consequence to secure to the
 " manufacturer a certain and quick sale for the Dregs or
 " Molasses that drain from it whilst refining.

" This residuum, your Lordship will have perceived,
 " forms a very considerable portion of the produce of
 " the original material, and I know of no way of turn-
 " ing it to advantage so readily as by distillation. Ma-
 " dras and Bombay are at present supplied with Arrack
 " from Batavia, Ceylon, and Goa; of course, Bengal
 " spirits are shut out from those markets, as well for
 " public as private consumption; for without a prefe-
 " rence in the public supplies, the produce of our recent
 " distilleries cannot enter into competition with that
 " which comes from those of the before-mentioned
 " places. Government formerly gave us that preference
 " in supplying the troops at Madras with Rum and Ar-
 " rack from hence.

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" The

" The price at which it was delivered there was un-
 " doubtedly somewhat higher than Ceylon Arrack now
 " costs ; but when it is considered that all the money
 " paid by the Company for Batavia, Ceylon, or Goa Ar-
 " rack is a loss to Bengal in the whole amount, which
 " would be retained were the troops at Madras and
 " Bombay supplied from hence, the small saving that
 " at present may arise from the difference of price will
 " not compensate for this disadvantage, combined as the
 " consumption of Bengal spirits is with the support of
 " the Sugar manufactory. Even this trifling saving in
 " price would, I am confident, exist but a short time ;
 " for we should very soon, with proper encouragement,
 " be able to supply them with spirits full as cheap as
 " they could be procured from any other part of India,
 " by the means before suggested, that of uniting the di-
 " stillery with the refining of Sugar, hitherto unat-
 " tempted here to any extent.

" As a proof that I feel myself warranted in making
 " this assertion, I will engage, on due notice, to supply
 " at Madras any quantity of double-distilled Bengal Rum
 " or Arrack, at two annas per gallon less than the last
 " contract price at which it was delivered to Govern-
 " ment.

" Under the presumption that the troops at Madras
 " would continue to be supplied from Bengal as here-
 " tofore, I made about 200 leaguers of Rum soon after
 " completing the last contract, in which I was jointly
 " concerned.

“concerned with Messrs. Fergusson and Barretto and the
 “late Mr. Fenny; in order that its quality might be
 “improved by age; and, as a wholesome and good spi-
 “rit, I should not be afraid to risk comparison with
 “what you now receive from Ceylon as Batavia Arrack,
 “and which, I am informed, is distilled from Tolly.

“I am afraid I should trespass too far upon your Lord-
 “ship’s patience; were I to dwell upon the claims which
 “the Bengal distilleries have to public support, and
 “shall therefore only observe, that they amply supplied
 “the fleet and army during the last war with spirits at
 “a period when they could be procured from no other
 “part of India.

“In having presumed thus far to offer my sentiments
 “upon a subject which has always presented itself to
 “my mind as of the first importance to the trade and
 “cultivation of these Provinces, and in which I have
 “had much practical experience in all its branches, I
 “I trust I shall stand excused of any other motive than
 “that of an honest wish to promote the general prof-
 “perity of a country with which my own interest is so
 “strongly united.

“I have the honour to be, &c..

“A. LAMBERT.”

Upon the Governor-General and Council taking this
 Letter into consideration, it was ordered, that directions

Be

be sent to the Custom Master to state the average for one year of his receipts of duties for the last five years upon Bengal Sugars of whatever kind, and upon Rum and Arrack, exported from Calcutta, and imported at Calcutta, from different parts of the country; also a similar average of the duties upon Foreign Sugars imported, as well as upon Jaggery.

That directions be likewise sent to the Resident at Benares to report the average for one year of the receipts of duties for the last five years upon Sugars and Jaggery exported from Benares to the Company's provinces.

That the Collector at Manjee be instructed to state the amount of duties collected upon those articles that have passed his station since the establishment of the Collector's Office; and,

That the Governor in Council at Madras and Bombay be requested to state the average receipts for one year of the duties collected in the last five years upon Sugars of whatever kind, also upon Rum and Arrack, imported at, as well as exported from these Presidencies, distinguishing the duties upon Bengal Sugars, and upon the Rum and Arrack of this country, from those upon the same articles that have come from the Settlements of foreign nations.

For the several particulars of information furnished by the Governments of Bombay, and Madras, as also by the Resident

Resident at Benares, and the Custom-Masters at Calcutta and Manjee, in consequence of these orders, and of those previously issued on the subject of Mr. Bebb's Observations, your Committee beg leave to refer to the Appendix, No. 3, 4, 5, 6, and 7.

It will be seen by the Letters from the respective Governments of Bombay and Madras, as above referred to, that the orders issued by the Governor-General in Council on the 14th July and 8th September, 1790, had only been partially complied with, viz. at Bombay, as far as concerned the articles of Sugar, Rum, and Arrack; and at Madras, respecting Sugar only; but that both Governments had given assurances of forwarding the remainder of the information, with their opinions on the subject as desired, as soon as they should be enabled to collect the necessary Accounts and Statements. It appears, therefore, at the time the Accounts from the Resident at Benares, the Collector at Manjee, and the Custom Master at Calcutta were recorded, that they were ordered to lie for consideration. By the advices recently received by the Swallow, your Committee find a Number in the packet, a paper stated to be a Minute of the Governor General in Council, to the following purport:

“ Minute, 12th August 1791. Public Department.

“ The Governor General in Council has hitherto deferred the consideration of the letters received from
 “ Fort Saint George and Bombay, in reply to the reference
 “ from hence under date the 14th July 1790, in the
 N “ expectation

“ expectation of the further advices promised in the letter of the 27th October, 1790, from the former, and of the 15th September, 1790, from the latter.

“ But these advices not being arrived, the Board think it more expedient to proceed upon the documents already furnished, than to wait any longer for them.

“ The Madras Government have given a decided opinion, that, in the present state of the trade, the abolition of the Customs at that Presidency will be attended with no material diminution of Revenue, if all the Customs were to be abolished on the imports from Bengal, except on the article of Rice.

“ The Bombay Government are clearly of opinion, that very essential benefits will result from the measure of taking off the duties on the import of Sugar from Bengal; and they say, they will adopt it, from the 1st of September next. On all other articles of import they promise to give their opinion hereafter.

“ So many months having elapsed without this opinion being received, it is not unreasonable to suppose that no material objection could have occurred to extending the abolition of duties to all other articles, or else they would have particularly brought it forward to notice; for they must be aware it necessarily follows, that, if a benefit be derived from the abolition of
“ the

“ the customs upon Bengal Sugar, benefit will equally
 “ arise from abolishing them on every other article of
 “ Bengal produce.

“ According to the information the Board at present
 “ possess, the sole point on which there can be any he-
 “ sitation in regard to making the abolition general at
 “ Madras, Bombay, and their Subordinates, is the dimi-
 “ nution the Company's Revenue may suffer by the abo-
 “ lition of customs upon Rice imported at Madras; the
 “ amount of which the Board are uninformed of.

“ This objection has been anticipated generally in the
 “ Proceedings of the 14th July, 1790, and so fully re-
 “ plied to, that it is sufficient to refer to those Pro-
 “ ceedings.

“ It may however be observed in respect to the par-
 “ ticular article of Rice, that in common years the price
 “ of it is so low in Bengal, compared with the usual
 “ price at the places to which it is carried, that there is
 “ no saying to what degree the exportation would ex-
 “ tend, were it not checked by the heavy expence of
 “ Indian shipping, and by the other necessary charges.

“ The expence of shipping is without remedy, or ra-
 “ ther it must be left to the natural course of things
 “ to remedy itself, if possible; and so must all other
 “ charges, except that of Customs, which is a burthen-
 “ some

“some increase to the other unavoidably heavy ex-
“pences.

“Of this charge the Trade may be relieved. So far as
“Bengal is concerned, there cannot be a doubt of its
“being found policy to give the import of Grain from
“Bengal advantages over the import of Grain from
“other places where the Company have no territory.

“As the war with Tippoo continues, and assistance
“from hence must still be largely afforded, every measure
“therefore that facilitates remittance, is a relief to the
“Public; a considerable export of Grain to Madras will
“assuredly have that tendency.

“Since the question of abolition of Customs arose,
“there has been a most unusual export of Grain from
“Bengal* to the West of India, the benefit to these
“provinces has been extremely great, and the expence of
“remittance to Surat and Bombay, has fallen per
“cent. which verifies the reasonings upon the Proceed-
“ings of the 14th July, 1790. It is Resolved therefore,
“that it be recommended to the Governor in Council of
“Fort St. George to abolish entirely, from the 1st Sep-
“tember next, at that Presidency and its Subordinates,
“the Customs upon all goods imported from Bengal,
“except upon Rice, according to the following regula-

* 1,200,000 Bags are conjectured to have been exported. These, in-
cluding all charges, except freight of ships, may be valued at $2\frac{1}{2}$ Rupees
per bag. Thus Bengal has benefitted thirty lacs of Rupees, or three
hundred thousand pounds sterling, by this circumstance.

“tions,

“ tions, and to abolish the duties upon Rice from the 1st
 “ September next for two years, a space of time which will
 “ put Merchants upon the necessary certainty in forming
 “ their arrangements, and will allow a fair trial of the
 “ measure.

“ That it be recommended to the Government of Bom-
 “ bay to abolish entirely all Customs at that Presidency,
 “ and its Subordinates, from the 1st October next, upon
 “ all goods imported from Bengal.”

From the materials thus exhibited, the Court will be enabled to judge, with a degree of certainty, of the confined state of the export trade of Bengal in the article of Sugar, as it existed at the beginning of the year 1790. Your Committee, nevertheless, flatter themselves the time is arrived, when both the Cultivation and Commerce of that country are about to assume a more pleasing appearance. By the regulations which have been lately adopted in Bahar for letting the lands on a ten years settlement, and which your Committee understand are carrying into effect in the other Provinces, the Land-holder, feeling that he has a permanent interest in the Soil, and is no longer subject to the rapacious exactions of a Revenue Farmer, who had only perhaps the lease of the district for a single year, will be induced to stimulate the Rior to exert the utmost of his skill and industry in effecting improvements, the fruits of which he will now enjoy in safety, and which the former system tended rather to discourage than to excite. At the same time the abolition

the Government Customs throughout the interior of the Provinces, the removal of the numberless Chokeys stationed by every petty Zemindar in every district, however inconsiderable, with the more recent abolition of the Haut Gunge and Bazar duties, as well as those payable at the Company's other Settlements on the Coast of Choromandel and Malabar, will give such facility and encouragement to Commerce, as your Committee conceive, all circumstances considered, will be the means of producing in abundance almost every article for which a demand either foreign or domestic can be found.

Your Committee trust it will not be thought they are too sanguine in the conclusions they have thus drawn. They have already pointed out the very extensive exportation that has taken place in Rice, to the amount of 30 Lacks of Rupees; and it appears by a Letter from the Board of Trade, dated 25th January 1791, that Sugar, the Article now more immediately under consideration, is becoming a staple commodity with Foreigners, and that an export trade to America and Flanders is rising very fast in it. In the month of November 1790, about 200 tons were bought for the Company in the Calcutta market, on an exigency, without difficulty; and your Committee have been informed, from authority they cannot doubt, that in addition to that quantity there were also seven ships laden by Foreigners; which demand, though unlooked for, had no visible effect upon the price. It has also been further stated to your Committee, that a vessel, partly laden with Sugar, by an accident suffered so much damage that she was unable to proceed

proceed the voyage, on which the Cargo was unladen, and the Sugars disposed of at a loss of 15 per cent. on their first cost; a sure proof that imports were pouring into Calcutta from the country, and that the market was by no means drained by this new channel of exportation.

Some letters from Gentlemen of character and mercantile knowledge have been shewn to a Member of your Committee, from whence it appears these Gentlemen entertain no doubts of considerable quantities being now procurable; two of them say, "*More than sufficient to fill up any vacant tonnage that may be unoccupied from the reduction of the investment*;" and another Gentleman, in a letter dated August 1791, says, "*Sufficient may be procured to load home twenty ships this year, and, with proper encouragement; two hundred next.*" Your Committee are, however, not so sanguine as this Gentleman as to the rapid increase to be expected; but as it comes from a well-informed person upon the spot, they cannot withhold their assent to the position, that much larger quantities can, on an emergency, be procured than has yet been in the contemplation of the Court; especially as on a reference to some of the Accounts stated in the Appendix, they find the quantities brought to market can be greatly and suddenly increased, according as the demand for the article is more or less. Thus in the first of the five years the quantity exported from Benares is White Sugar 4,556 maunds; in the third year it amounts to 36,442 maunds, or eight times as much; and the fourth year it amounts to 53,024 maunds, or nearly twelve times the quantity exported in the first year. Again, in the Accounts

of Sugars and Jaggery imported into Calcutta from 1773 to 1787, both inclusive, the number of pots of Liquid Jaggery or Molasses imported in 1781 was 410,313, in 1782 it amounted to 1,108,839, in 1785 the number was 334,000, and in 1786 1,108,839; nor is the facility with which any extraordinary quantity is supplied to be wondered at, when it is considered that Sugar is an article of consumption to every inhabitant of Bengal and the neighbouring Provinces, forming part of their diet from the Raw Stage of it in the Cane to its being made up into Sweetmeats and Confections; and it is to be met with in every Bazar in all the stages of its manufacture. From a thorough conviction of the advantages that will accrue to the Company and the Nation by this trade becoming a permanent one, your Committee are induced to solicit the attention of the Court to the great object of prevailing on the Legislature to reduce the duties to the same rates as are paid on the West-India Sugars. Your Committee humbly presume to think, that the Right Honourable the Chancellor of his Majesty's Exchequer, who is so distinguished for his knowledge on Commercial subjects, will not discountenance a measure that tends to benefit rather than to injure the Revenue, as it will be found upon inquiry, that of the Sugars hitherto imported by the Company almost the whole has been re-exported. At the same time it is much to be feared, from the great temptation that is afforded in the high drawback, say near 38s. per cwt. much of it may have been smuggled back again, to the great injury of the Revenue and of the Fair Trader. Nor do your Committee conceive that the Gentlemen interested in the West-India property can have any well founded objection

to

to such a measure, as the difference of Freight from Bengal, under any reduction that can possibly happen, will always give them every advantage in the market they can reasonably wish for or expect. It is not your Committee's wish that the Company should become the hostile opponents or avowed rivals of the West-India Merchants in any of the markets, to which they have been accustomed, or are competent to supply; but as, in the present critical situation of affairs, an opening arises for *drawing back to this country a large portion of that foreign trade which it formerly enjoyed, and which, as has been already shewn, the French diverted from hence*, your Committee conceive it would be unpardonable in them to let slip so fair an opportunity of lending their assistance to effect so great a national object. Under the most favorable circumstances France ever saw, it would have required many years to restore the Island of St. Domingo to its former flourishing state: this is therefore the moment for exertions, and, if they are properly directed, there is well-grounded reason to expect Bengal may be benefited by an export of this Commodity to the amount of more than half a million per annum.

The mere commercial profit that may result to the Company in their Mercantile capacity, may not at first perhaps be an object of any essential moment, and, considered as Lords of the soil, it is in a manner of little consequence to them whether the Sugars of Bengal are carried from thence in British or Foreign bottoms; but, actuated as your Committee have ever been by a desire of rendering Great-Britain the grand Mart for supplying all Europe with the Commo-

dities of the East, they would feel infinite regret in beholding any branch of Indian Commerce carried on by the shipping of other nations, which, under proper arrangements, might be rendered instrumental in promoting the Trade and Navigation of our own.

Having maturely weighed and considered the whole of the above-stated circumstances, your Committee submit it to the Court as their opinion, that, in the advices about to be transmitted to Bengal, the Governor General in Council be instructed to take the needful measures for securing, in addition to the other Consignments, as large a quantity of Sugar for the returning ships of the season as can be provided, and if (which your Committee think is not very likely to happen, considering the number of Foreign ships which your Committee are given to understand are in pursuit of the same object) the Governor General in Council shall be able to collect such a quantity as shall exceed the Tonnage on hand, after giving to each ship as much surplus tonnage as she may be in a capacity to receive, that he be empowered to hire any ship or ships that may be offered, for the purpose of conveying home the remainder, at the most reasonable rate of freight that can be obtained.*

Your Committee further submit, that the Governor-General in Council, upon the receipt of such instructions, do forthwith establish an enquiry into the past and present state of the Culture of Sugar in Bengal and the adjacent Provinces, with a view particularly to ascertain what improvements

* This was suggested upon an idea that Parliament would dispense with the Laws, now in force, for one season, in order to meet the public wish on the present exigency.

Have already been produced from the regulations that have hitherto taken place, and in what degree it is capable of being further extended under the present, or any other suitable encouragements that may be afforded. In the prosecution of this inquiry, your Committee could wish that each Collector should be called upon to furnish the best information he may be able to procure on all or any of the following points.

1. The number of Begahs of Sugar-cane cultivated in his district, as well in rent-free as in Nizamut lands?
2. The average rent per Begah?
3. What increase has taken place therein within a few years past?
4. What increase it is further capable of, under any, and what degree of encouragement?
5. Does the cultivation of the Sugar-cane labour under any peculiar disadvantages?
6. If any, are they local or general?
7. What is the quantity of lands now lying waste in the district?
8. Can the Riotts be prevailed upon to apply any portion of those lands to the culture of the Sugar-cane, and upon what terms and conditions?
9. What is the mode of culture?

10. What:

10. What the expence of cultivation per Begah?
11. What is the average quantity of Canes produced per Begah, and their value?
12. What is the rate of profit per annum derived to the Riott upon each Begah?
13. In what degree is the Sugar-cane more or less beneficial to the Riott than Mulberry, Rice, Grain, or other vegetable productions?
14. What quantity of Sugar is a Begah of Canes supposed to furnish per annum or crop?
15. How is it prepared?
16. What are the expences attendant upon its preparation, noting each particular?
17. Are there any established Sugar-works in the district, and by whom are they held, Natives or Europeans?
18. What is estimated to be the total quantity of Sugar produced in the district each year on an average, distinguished in maunds of 80 Sicca weight, and of what different quantities?
19. Is the quantity produced within the district sufficient for, or does it exceed, the internal consumption?
20. If it falls short, from whence is the deficiency supplied, and to what amount?

21. If

21. If it exceeds, what is the surplus, and how is it disposed of?

22. What is the present current rate of its cost, distinguishing (as far as is capable of being described) the several qualities, first in the usual species of Rupees and the customary rate of the Maund in which it is bought or sold, and afterwards (for the sake of a more ready comparison) reducing such cost to the Sicca Rupee, and the Bazar Maund of Eighty Sicca weight?

23. What reduction is possible to be effected in such rate of cost, should it become an extensive and permanent article of import into Europe?

24. What would be the most eligible mode of making purchases for the Company? by advances to the Riott through the Company's Public Commercial Agent? by purchases in the Mofussil through private individuals? at Calcutta only? or in what other mode?

25. To what purpose is the dregs (as the Melasses, &c.) that arise in the course of the manufacturing process applied? Do they, or do they not, turn to any profitable account?

26. Is the refinement of Sugar practised within the district? If so, whether in the European or by what other mode? And what is the rate of expence that attends such refinement?

From the intelligence that shall be afforded in reply to these particulars, your Committee conceive, that the Right

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Honourable

Honourable the Governor-General in Council will be enabled to furnish the Court with his sentiments at large on this branch of Commerce, by which it may be determined how far the ideas which your Committee have ventured, in the course of this Report, to intrude upon the Court, are well or ill founded, inasmuch as they regard the ability of Bengal to furnish a supply of Sugar on the present exigency, the advantages that will accrue thereto by creating a new, extensive, and permanent export demand for the production of its soil, and the labour of its manufactures, and, what is not less interesting, the beneficial consequences that they have conjectured will result to this country in the means it may afford of promoting and increasing its Trade, Navigation, and Revenues.

Your Committee, however, conceive that some time must unavoidably elapse before this enquiry can take place, and that of course there is but little reason to conclude that the result can be known in England before the return of the ships now going out, if indeed so soon; your Committee therefore submit, that in this event the Governor-General in Council be desired to furnish the Court, by the earliest conveyance of any kind that may occur, so as that it may arrive in England at farthest by the month of January or February 1793, or, if no other mode shall offer, by an overland dispatch, with the best information he can possibly obtain of the largest quantity of Sugar that may probably be procured for the shipping of an ensuing season; in order that the Court may be guided thereby in taking the needful measures for providing in due time a proper quantity of tonnage for transporting it to England.

By the annexed account, it will be seen, that of the imports hitherto made from Bengal the lowest selling rate was 88s. 6d. the cwt. which has gradually arisen to 156s. At these rates, under every discouraging circumstance of the superior duties, and reckoned at a rate of freight equal to 31l. 16s. per ton, the article has yielded no inconsiderable profit. Rating, therefore, the freight at only £.15 per ton, and allowing that the duty should be fixed at the rate now paid on West-India Sugars, there can be little doubt but, under a larger reduction of price than it is probable Sugar would undergo before this commodity shall arrive at market, the prospect of advantage, to say nothing of its utility in other respects, is sufficient to justify your Committee in recommending the adoption of this measure.

(Signed)

East-India House,
29th Feb. 1792.

" JOHN SMITH BURGESS,
" WILLIAM ELPHINSTONE,
" HUGH INGLIS,
" ABRAM ROBERTS,
" JOHN TRAVERS,
" PAUL LE MESURIER,
" JACOB BOSANQUET,
" CHARLES MILLS."

PROFIT and LOSS on SUGARS Imported from BENGAL.

[illegible]

APPENDIX, No. 1.

Extract of a Letter to Bengal in the Commercial Department, dated 8th April, 1789.

Par. 57. B Y a reference to the Price Current of goods in this country herewith sent you, you may perhaps find some articles, the production of Bengal, that might serve partly, if not altogether, the purposes of dunnage; and from which, if we derive no profit, our losses might be less than on the article* in question; TOBACCO, SUGAR, WAX, and probably other articles, the nature of which we are unacquainted with by the country names, might be worth the trial, on a small scale, by way of experiment. If they yielded only the prime cost, duties, and charges, we should be no sufferers, as freight, for the chartered tonnage must be paid, whether goods are laden or not.

* This alludes to the article of Redwood. It was the practice to lade a quantity of this commodity on each ship as dunnage, to preserve the Piece Goods, &c. from damage. The Company had, at this time, large quantities in warehouse which could not be sold but at considerable loss.

A P P E N D I X, No. 2.

Extract from the Bengal Commercial and Shipping Consultations, 14th July, 1790.

THE Governor General lays before the Council a letter and the paper accompanying it, which he has received from Mr. Bebb.

“ To the Right Hon. Earl Cornwallis, Governor General, &c. &c.

“ My Lord,

“ In conformity to your Lordship's instructions, I have the honor
“ of submitting to you a list of the articles exported from hence,
“ by sea, to the Coasts of Coromandel and Malabar; and of offering,
“ with great deference, considerations on the benefit which may
“ accrue to these provinces and to the East-India Company, by
“ abolishing the customs levied at Madras and Bombay, and the
“ places subordinate to them, upon articles imported into them
“ from Bengal.

“ I have the honor to be, &c.

“ Calcutta,
“ July 9, 1790.

(Signed) “ JOHN BEBB.”

Enclosure.

The benefit a country derives from the exportation of its produce, especially of its manufactured produce, is so evident, that it is superfluous to expatiate upon it. It is also evident, that those customs and duties which tend to check exportation, prevent

A P P E N D I X, No. 2.

this benefit: for which reason drawbacks are frequently allowed in Britain on articles that are subject to the excise duties.*

In addition to the general obligations due from every Government to its subjects, the permanent interest Great Britain has in these provinces, renders it incumbent upon this Government to study the promotion of their prosperity.

These general reflections, and the heavy Establishments at Madras and Bombay, maintained in part at the former, and almost wholly at the latter place by this Government, render the consideration of the exports to those Presidencies peculiarly proper, at a time when the necessity of sending supplies to them is greatly increased by the war in the South of India.

It is evident, that the more the produce of Bengal be consumed at those Presidencies, and the countries dependent upon, or adjacent to them, the easier can remittances be made from Bengal.

If the value of the articles exported from hence to those Presidencies equalled the amount of the supplies the Government have occasion to remit to them, and also the cost of the returns that may be made by any other mode than Government bills, the rate of exchange would fall in proportion to the profit of the export. Considerable profit would reduce the exchange much below par. By par is meant the relative value of the coins of the countries in question, according to the quantity of pure metal they contain.

The accompanying table shews the articles of export from Bengal to Madras and Bombay, the customs they pay on their importation into Calcutta from the country, the customs they pay at Madras and Bombay, the usual and the present sale price in Calcutta.

* Vide Wealth of Nations, book IV. chap. 4. Consolidation Act, 27 Geo. III.

A P P E N D I X, No. 2.

The material articles are *Rice, Sugar, Raw-Silk, and Silk Piece Goods*. The two latter are said to have been very much lessened since the Marattah war, and any of them, since that time, to yield but very little profit.

Exclusive of the customs stated in the table, the lands which produce the materials for these articles pay a considerable revenue to this Government, especially those which yield Sugar and Mulberry. These, in all places, pay double, triple, and in some even the quintuple of grain-lands.

Some of the articles of export are peculiar to Bengal, others are carried from other countries to Madras and Bombay, and rival those of Bengal.

Among the articles thus rivalled, Sugar is the most valuable. It is an article of so much importance, that the extending the export of it is of sufficient weight in itself to merit consideration.

The Bombay market is supplied with Sugar from China, Manilla, and Batavia, as well as from Bengal; all that can be purchased at Batavia by the Bombay merchants is eagerly bought. The vending or procuring a cargo of Sugar is even considered as a sort of favor conferred by the officers of the Dutch Government on the Bombay merchant. The Marattahs, the great consumers of the Sugar imported into Bombay, are said, however, to give a preference to Bengal Sugar if it be of the same, or nearly of the same price.

All goods (rice and provisions excepted) pay six per cent. duty on importation into Bombay; and every thing, without exception, five per cent. on importation into Madras. It is probable, the exempting Bengal articles from payment of these duties will considerably increase the consumption of the whole of them, by rendering the price easier to the consumer, and will certainly give those articles,
the

A P P E N D I X, No. 2.

the sale of which is rivaled from other places, an advantage over the importation from those places:

This advantage will be more than the *customs paid**, since the consumer must reimburse to the retailer not only the increased value of the article, by the amount customs, but also the interest upon this amount, and the necessary profit upon the greater capital required in consequence of the customs.

It may be objected by the Governments of Madras and Bombay, that their revenues, already too scanty for their expences, will be diminished by this abolition of their customs, and that the diminution must fall upon this Government.

The objection is replied to as follows:

That the benefit to Bengal, by far the most valuable and extensive of all the European possessions in India, will more than compensate the immediate diminution of the Company's revenues at Bombay and Madras; that, from the increase of exportation expected from this measure, the increase of customs collected at Calcutta § will alone, it is probable, more than equal the diminution of customs at Bombay and Madras; that the balance of trade being more in favor of Bengal, the probable difference in the expence of remittance to Madras and Bombay will go far to balance the loss by the diminution of customs.

These several benefits do not, from their nature, admit of a conjectural statement being now formed with sufficient accuracy to be set against the immediate loss of customs at Madras and Bombay. Some time, perhaps a considerable time, must elapse ere they can

* By this is meant the sums really paid, for it is probable there is some smuggling.

§ See what is subsequently said of Calcutta customs.

A P P E N D I X, No. 2.

be felt; but they will not be the less certain or solid. Be all this as it may, the increase of the prosperity of these provinces, by extending the consumption of their trade and manufactured produce, and the facilitating the means of remittance to Madras and Bombay, are the great ends proposed, and in these views it appears adviseable to adopt the measure.

To ascertain, however, the extent of the loss, the Presidencies of Madras and Bombay should be desired to state the amount of the customs they have collected within these last three or five years, upon Bengal goods imported. If, as is hoped, the importation of Bengal goods should increase, it would not be just to form an opinion of the loss from an estimate upon the importation when increased.

The customs levied at Calcutta on the importation of the articles from the country, have also a relation to the subject in question; but these are properly a subject of separate consideration.

It is proposed, that instructions should be sent to Madras and Bombay, directing, that from and after the no customs shall be levied at those places, or any Settlements or places subordinate to them, upon any articles whatsoever imported from Bengal; and that customs shall, as heretofore, be levied upon goods imported at Madras and Bombay from all other places.

In order to prevent frauds by goods from other countries being landed free of customs under the name of Bengal goods, it is necessary the merchants should register, at the Calcutta Custom-house, the quantities of goods they may send to Madras or Bombay, or their Subordinates, and be furnished with a certificate from the Calcutta Custom-master, signifying, that the goods have been duly shipped, and that, without producing such certificate, no goods be entitled to exemption of customs.

A P P E N D I X, No. 2.

As a further check to abuses, each certificate should be limited to a certain reasonable time for obtaining the exemption from customs. Particular regulations, conformable to the spirit of these suggestions, should be drawn up by the Custom-master.

Certificates may be furnished for articles exported from any of the Eastern rivers, by the Collectors of the district; who should transmit advice thereof to the Custom-master in Calcutta.

The Presidencies of Madras and Bombay should be requested to send instructions to the Chief or Resident of each Subordinate under their respective authorities, not to permit any goods to be landed from any vessel from Bengal, without payment of customs unless a certificate should be duly produced; and that the Chief or Resident be directed to certify, at the back of the certificate, the quantity of goods which have been landed free of customs.

The Presidencies of Madras and Bombay must be requested to propose any other regulations which they may think expedient to prevent abuse, and should transmit regular annual accounts of all Bengal goods which may be imported free of customs.

EXPORT

A P P E N D I X, No. 2.

EXPORT to MADRAS and BOMBAY.

ARTICLES	Per	Usual Price in Calcutta,		Precent Price.	Customs paid at Calcutta on the Importation from the Country.	Customs paid on the Importation at Madras.	Customs paid on the Importation at Bombay.
		From	To				
Sugar - - -	Md.	6 8	8 Rupees	7	4 per Ct.	5 per Ct.	6 per Ct.
Opium - - -	Chest	400	650	625	D°	D°	D°
Long Pepper - -	Mds.	6	12	7	D°	D°	D°
Pepul Mool - -	D°	4	6	6	D°	D°	D°
Dry Ginger - -	D°	4	5 8	4 8	D°	D°	D°
Turmerick - -	D°	3	4	3 8	D°	D°	D°
Cummin Seed - -	D°	5 12	6	6	D°	D°	D°
Black Seed - -	D°	1 10	1 12	1 12	D°	D°	D°
Hemp Rope - -	D°	6	8	6	D°	D°	D°
Gunnys - - -	100	9	10 8	10 8	D°	D°	D°
Saltpetre - -	Md.	3 8	4 8	3 10	D°	D°	D°
Mugga Dooties, Sylhet	Cargo	28	36	None in the Market.	2 per Ct.	2 per Ct.	2 per Ct.
Ditto Affam	D°	20	26				
Raw Silk, Cossimbuzar	Seer	8	8 8	D° D°	D°	D°	D°
Ditto Radnagore	D°	8 8	9				
Silk Piece Goods	Ps.	1 8	12	According to forts.	D°	D°	D°
Cotton Piece Goods	D°	3	14				
Tilmill - - -	D°	3	6	D°	D°	D°	D°
Fine Rice - -	Md.	1 6	2	1 10	None.	D°	None.
Cargo Ditto - -	D°	13	1 4	14	D°	D°	D°
Wheat - - -	D°	12	1 8	14	D°	D°	None of these go to Bombay.
Peas - - -	D°	12	1	14	D°	D°	
Ghee - - -	D°	8	12	14	4 per Ct.	D°	
			According to fort.				

Agreed

A P P E N D I X, No. 2.

Agreed, That copies of these papers be sent to Bombay with the following letter :

“ To the Honorable Colonel Abercromby, Governor in Council
“ at Bombay.

“ Honorable Sir,

“ We have lately had before us some observations which have
“ been drawn up by our Export Warehouse-keeper, on the present
“ state of the export trade from Bengal to the Coasts of Choromandel
“ and Malabar; you will receive a copy of them enclosed, together
“ with a list of exports to which the paper refers; and we beg leave
“ to recommend them to your particular consideration, that we may
“ be favoured with your sentiments on a proposed measure highly
“ interesting to the commerce of this country, and holding forth considerable
“ advantage to the Company in a reduction of the rates at
“ which remittances are now made from hence to the West of India.
“ The measure we allude to is the abolition of all customs and duties
“ whatsoever on articles imported by sea from Bengal on the Coast
“ of Malabar.

“ We are aware that a subject of this importance, whether considered
“ in a political or commercial view of it, and involving in it
“ a reference to accounts for years past, will require time for discussion;
“ and, although we are solicitous to be favoured with your
“ opinions at large upon the whole of it, we are particularly so to
“ receive them immediately upon that part which concerns the
“ article of Sugars Manufactured in these Provinces; for we have
“ reason to believe, that the encouragement recommended upon the
“ import of this article at your Presidency from Bengal, will be
“ extremely beneficial to the trade of the country, and encouraging
“ to the industry of its inhabitants.

“ If your opinions should favor the idea of abolishing the import
“ duties on Bengal Sugar, we would recommend an advertisement to

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“ be

A P P E N D I X, No. 2.

“ be published at Bombay, declaring your resolution to abolish the
“ customs upon it after a certain time, on the production of such a
“ certificate as is proposed in the plan from the Custom Master of
“ Calcutta, to shew that it has been manufactured in these Provinces.
“ But, if you should entertain doubts of the propriety of the mea-
“ sure, you will state them to us as early as possible, that we may
“ pass our final decision; and, if we should see reason to expect
“ that any material advantage would arise from it, we shall after-
“ wards consider whether it might not be adviseable, as at present
“ we think it would, to abolish the duty upon the import of this
“ article at Calcutta from the different parts of the country under
“ our authority.

“ Fort William,
“ 14th July, 1790.

“ We have the honor to be, &c. &c.

(Signed)

“ CORNWALLIS.

“ CHARLES STUART.

“ PETER SPEKE.”

Ordered, That the following Letter be written to the Secretary
at Fort Saint George.

“ To

A P P E N D I X No. 2.

" To C. R. White, Esq. Secretary at Fort Saint George.

" SIR,

" I HAVE orders to transmit to you a copy of a letter which has
" been written to the Governor in Council at Bombay, enclosing
" some observations drawn up by the Export Warehouse-keeper at
" this presidency, on the present state of the Export Trade from Ben-
" gal to the Coasts of Coromandel and Malabar; and enclosing a
" list of export to which the papers refers: you are desired to submit
" the same to the Governor in Council at Fort Saint George, whose
" opinion is particularly requested on the proposed measure of abo-
" lishing all customs and duties whatsoever on articles imported by
" sea, from Bengal, on the Coast of Coromandel.

" The Governor General in Council understands, that Bengal
" Sugars are not, at present, imported in considerable quantities on
" that coast; but as an abolition of the duties is likely to be pro-
" ductive of an increase of the demands for the articles from this
" country, he wishes to receive the sentiments of the Madras Board
" upon this part of the general subject without delay.

Fort William,
14th July, 1790.

" I am, &c."

APPEN-

A P P E N D I X, No. 3.

Extract Bombay Revenue Consultations, 16th
August, 1790.

READ the following letter and paper annexed, from the Governor General in Council, received this morning, which are ordered to lay over for consideration until the Members shall have deliberated, at leisure, on the subject upon which it treats.

Here follow Mr. Bebb's letters and enclosure.

Extract Bombay Revenue Consultations, 20th
August 1790.

Having re-perused the dispatches from the Governor General in Council, received the 16th instant, it is agreed previous to our offering our sentiments to his Lordship on the points referred to our consideration, to furnish the Gentlemen at Surat, and the Custom Master, with copies of the papers, and to desire they will take the opinions of the best informed persons on the subject, and lay them before us.

Resolved, that the late advices from Surat lay over until we form a judgment on the points to which the preceding Resolutions allude, as there is an intimate connection between them.

Signed a letter to the Chief and Council at Surat.

“ To John Griffith, Esq. Chief, &c. Council at Surat.

“ Gentlemen,

“ We enclose for your notice, copies of sundry papers received the
“ other day from the Governor General in Council, and desire you

„ will

A P P E N D I X, No. 3:

"will give the subject on which they treat the most attentive consideration, and lay before us your sentiments at large upon it. We shall postpone the consideration of your dispatches of the 11th, in this Department, until we receive your communication on the points now referred to you, with which the former are intimately connected.

"Bombay Castle,

"We remain, &c."

"Aug. 21, 1790.

Extract Bombay Revenue Consultations,

14th Sept. 1790.

Read the following letter from the Bombay and Mahim Custom-master.

"To the Honourable Robert Abercromby, &c. Governor in Council.

"Honourable Sir,

"We have been favoured with your commands of the 25th ult. inclosing copies of a letter and papers referred to therein from the Supreme Government of Bengal. As the subject on which you have been pleased to require our opinions is of such importance as to demand our utmost attention, and on its investigation will oblige us to seek for the compleatest information (a branch of which includes a reference to the Custom-house books of former years) some time must unavoidably elapse before we can communicate our sentiments on every part of it. We, however, beg leave, Sir, to submit to you our opinion on the article of Sugar manufactured in Bengal; which opinion is strengthened by the acquiescence of the principal Merchants of this place, whom we consulted on the occasion, that the abolition of the import duty at this place on that commodity, must necessarily

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A P P E N D I X. No. 3.

“occasion an increased consumption; and if the intention of the
 “Supreme Government should be carried into execution, and the
 “inland duty at Calcutta likewise be remitted, the Merchants will
 “be enabled to bring the Bengal Sugars to the markets on this
 “side of India with such advantages as not only to ensure them a
 “decided preference, but in a short time entirely to exclude there-
 “from the Sugars of Batavia and China. The benefits resulting to
 “the Bengal Provinces from the increased cultivation of an article
 “so highly productive to their revenue, assisting by its exportation
 “to lower the rates of remittances, and affording employment to
 “the shipping of India in a profitable branch of commerce, by a
 “short navigation between our own settlements, instead of a cir-
 “cuitous rout to foreign ports, will, we apprehend, amply com-
 “pensate for the diminution of revenue by the loss of customs,
 “which supposing the Bengal Sugars to exclude their rival manu-
 “factures, will be six per cent. on nearly the whole import of
 “Sugar here, amounting, on an average of five years, to 26,000
 “rupees per annum, exclusive of the amount of customs collected
 “on this article at Surat. We do not, however, suppose that the
 “loss of customs will be perpetual; but are of opinion, that after
 “the Bengal Sugars shall have acquired that ascendancy over their
 “rivals, as to drive them from the markets, a moderate duty may
 “be collected, either on its exportation from Calcutta or importa-
 “tion here, without a risque of the trade’s reverting to its former
 “channels. On the whole, we conceive the measure of abolishing
 “all duties on Sugar manufactured in Bengal so replete with ad-
 “vantages, that the amount of customs which will be lost in con-
 “sequence cannot be put in competition with them; but, at any
 “rate, we presume, the experiment may be made without a danger
 “of any bad consequences resulting from it.

“We are, &c.

“Bombay,

“13th Sept. 1790.

“WM.. LEWIS.

“J. STEVENS.”

We

APPENDIX, No. 3.

We perfectly coincide in opinion with the Revenue Officers submitted in the above, that the abolition of the Import Duties, on Bengal Sugars, would be attended with considerable public advantages. It is therefore agreed, to adopt the measure recommended, allowing until the 1st of September next for the owners of Batavia and China ships to dispose of their cargoes.

Read the following letter from the Chief and Council at Surat, with an enclosure received the 6th instant.

"To the Honourable Robert Abercromby, &c. Governor in
"Council.

"Honourable Sir,

"Having attentively considered the subject of the several papers
"received from the Governor General in Council, and referred to us
"in your letter of the 21st ult. we now inclose copy of a Minute the
"Chief yesterday laid before us, which having been Unanimously
"concurred in, conveys our sentiments on the plan proposed.

"We have the honour, &c.

"JOHN GRIFFITH.

"Surat Revenue Department,

"J. WARDEN.

1st Sept. 1790.

"J. SPENCER.

"L. COCKRAN."

Copy of the Chief's Minute in Council.

In obedience to the orders of our Superiors of the 21st instant, the Chief lays before the Board his sentiments on the subject referred from Bengal, which being so intimately connected with his Minute of 5th July, we will first quote such parts as immediately apply to it, and the Surat Custom-master's Report in corroboration of the positions laid down in that Minute.

A P P E N D I X, No. 3.

The Chief is firmly of opinion, that if the traders in Bengal Raw-Silk and Piece Goods are made to pay the full Customs of six per cent. it will amount to a prohibition.

Before the period of 1765, when Lord Clive obtained from the Mogul Shah Allum, a grant of the Dewannee, or Administration of the Revenues of Bengal, Bahar, and Orissa, great quantities of Bengal goods, particularly Raw-Silk, were imported at Bombay and Surat, on which the Merchants acquired such a profit, that they were not only able to pay the duties of six per cent. but were glad to take Company's bills on Bengal, at the exchange of 116 Bombay or Surat rupees for 100 mix'd Siccas. But, after the Company began to remit the Revenues of Bengal, Bahar, and Orissa, to England, in Raw-Silk and Piece Goods, the prices of these articles rose so high, that the importation of them to the Western ports of India gradually decreased; and it will appear on a reference to the Custom-house books at Bombay and Surat, that little or no duties have been collected on the above articles for several years past; and it is worthy of remark, that, in proportion to the decrease of the importation of them, the exchange on Bengal bills rose against the Company. The Chief finds that the natives, here called Shroffs, were originally dealers in Raw-Silk and Piece Goods; and, as a ship of small burthen then could bring in these rich articles to the value of two or three lacs, and carry back only a tenth part of the proceeds in Cotton (the only article of return) the Merchants had no alternative left them of remitting the overplus but in bills of exchange; this induced them to take up the profession of Shroffs, being so intimately connected with that of Silk Merchants.

The Chief therefore proposes to recommend to the consideration of our Superiors, the expediency of collecting only three per cent. duties on Bengal Raw-Silk and Piece Goods, imported at Bombay and Surat, to be charged agreeably to the valuation specified in the Bengal Rowannahs or Custom-house passes, on which the export duties

A P P E N D I X, No. 3.

duties are levied at Calcutta. This reduction, the Chief is persuaded, will tend to increase the Company's customs, as well as enable the Shroffs to supply Government with money on more favourable terms than they can at present; an object at all times of great importance to the Company, but more particularly so in time of war.

The Surat Custom Master's report alluded to above.

Abstract of Bengal Raw-Silk and Piece Goods imported at the Latty, from the Year 1765.

Years.	No. of Bales.	Quality.	Valuation. Rupees qr. r.	Customs. Rupees qr. r.
1764-5	194	Raw-Silk and Piece Goods - - -	257,650 1 74	15,459 — 8
1765-6	67	Ditto — Ditto - - -	76,640 2 44	4,598 1 74
1766-7	70	Ditto — Ditto - - -	124,712 2 24	7,842 3 1
1767-8	156	Ditto — Ditto - - -	166,237 2 01	10,016 1 —
1768-9	204	Ditto — Ditto - - -	310,177 — 37	18,610 2 50
1769-70	176	Ditto — Ditto - - -	253,790 1 76	15,227 1 68
1770-1	38	Ditto — Ditto - - -	42,735 2 58	2,564 — 43
1771-2	105	Ditto — Ditto - - -	63,161 1 50	3,789 2 72
1772-3	27	Ditto — Ditto - - -	34,160 — 50	2,046 — 2
1773-4	29	Ditto — Ditto - - -	16,799 3 20	1,007 3 95
1774-5	50	Ditto — Ditto - - -	27,492 — —	1,637 2 8
1775-6	86	Ditto — Ditto - - -	62,243 1 40	3,734 2 40
1776-7	53	Ditto — Ditto - - -	55,368 2 93	3,322 — 49
1777-8	30	Ditto — Ditto - - -	27,741 — —	1,664 1 64
1778-9	9	Ditto — Ditto - - -	5,245 — —	314 2 80
1779-80	36	Ditto — Ditto - - -	31,000 — —	1,860 — —
1780-1	9	Ditto — Ditto - - -	9,531 2 —	571 3 56
1781-2	36	Ditto — Ditto - - -	35,584 2 —	2,135 — 28
	28	Ditto — Ditto, 3 per Cent.	37,295 — —	1,118 3 20
1782-3	77	Ditto — Ditto, Ditto	92,806 3 —	2,784 — 81
1783-4	24	Ditto — Ditto, Ditto	32,770 — —	983 — 40
1785-6	21	Ditto — Ditto - - -	14,466 — —	867 3 84
	27	Ditto — Ditto, 3 per Cent.	20,573 3 50	617 — 26
1786-7	5	Ditto — Ditto - - -	3,693 — —	221 2 32
	1	Ditto — Ditto, 3 per Cent.	2,233 — —	66 3 06
1788-9	5	Ditto — Ditto - - -	3,120 — —	187 — 80

(Signed) J. SPENCER, Latty Master.

e

By

A P P E N D I X, No. 3.

By the above extracts it will appear, that the Chief has before attentively considered the subject, the difference between his proposal and that from the Bengal Export Warehouse-keeper being the reduction of the customs instead of a total abolition; but, as the Warehouse-keeper very justly observes, the more the produce of Bengal be consumed here, the easier can remittances be made from Bengal: the Chief gives a decided preference in favour of an abolition of all customs and duties whatsoever on articles imported by sea from Bengal. On a reference to the Custom Master's Report above, it is evident little or nothing can be lost by the experiment; but even admitting that it considerably lessened our receipt of customs, it would be no object compared with the reducing the exchange on remittances; besides, all partial and local considerations ought ever to give way to the general system.

The encouragement of the importation of Bengal Sugars at Surat cannot fail to be attended with considerable benefit to the Company, by enabling us to undersel our rivals the Dutch, which will oblige them to reduce their investments of Piece Goods for Europe. As it will be very difficult to prevent frauds in the importation of this article, the Chief begs, in addition to the regulations proposed by the Bengal Warehouse-keeper, to suggest the expediency of obliging the Commanders of ships from Bengal to give in a Manifest of their cargoes upon oath.

The Chief humbly submits to the consideration of his Superiors, the justice and propriety of allowing a proper time for the Owners of China ships to dispose of their Sugars that may be imported from China the ensuing season, before the customs on Bengal Sugars be taken off.

Upon a mature consideration of the subject, the Chief begs to offer it as his opinion, that the abolition of all customs and duties
whatsoever

A P P E N D I X, No. 3.

whatsoever on articles imported by sea from Bengal, will encrease the manufactures, give employment to the shipping, and turn the exchange on remittances to this Presidency in favour of the Company.

Surat, (Signed) JOHN GRIFFITH.
31st Aug. 1790.

Resolved, That the Revenue subject, submitted in the Surat advices of the 1st instant, lay over until we receive the sentiments of the Bombay and Mahim Custom-masters on the other points of the Supreme Government's reference to us; and, in the mean-time, the Chief and Council will be instructed to let the duties now exacted remain at present in force.

Signed Letters to the Governor General in Council, and Chief and Council at Surat, as follows:

" To Earl Cornwallis, K. G. Governor General, &c. &c. &c.

" My Lord,

" We have been honoured with your Lordship's letter of the
" 14th July, and have given that attentive consideration to its
" contents which the subject of it exacts. Having consulted with
" the Company's Officers of Revenue here and at Surat, and taken
" the opinions of Merchants most conversant on the subject, we
" have the strongest reason to expect, that very essential benefits
" will result from the measure suggested to your Lordship of taking
" off the import duties on Sugars manufactured in the Bengal
" Provinces, and shall accordingly adopt it; allowing, however, agree-
" ably to your Lordship's recommendation, a reasonable time (un-
" til the 1st September next) for the Merchants to dispose of the
" China or Batavia cargoes they may have engaged for.

A P P E N D I X, No. 3.

"The other part of your Lordship's letter shall bespeak our attention, discussion and reply, as soon as we are possessed of materials whereon to form our judgment.

"We have the honour to be,

"Bombay Castle, (Signed) "R. ABERCROMBY,
"15th Sept. 1790. " &c. Council."

"John Griffith, Esquire, Chief, &c. Surat.

"Gentlemen,

"We think proper to suspend, for the present, our decision on the points submitted to us in your advices of the 11th ult. and 1st inst. except on that relative to the abolition of the import duties on Sugars manufactured in the Bengal Provinces. Conceiving that the measure will be attended with very essential advantages, we have resolved to adopt it, as you will observe by the inclosed advertisement, which you will be pleased to make publick.

"We remain, &c.

"Bombay Castle, "R. ABERCROMBY,
"15th Sept. 1790. " &c. Council."

Extract Bombay Revenue Consultations,
2d Nov. 1790.

Read the following letter from the Custom-master, with a statement enclosed, copy of which must be sent to Bengal for the information of the Governor General in Council.

"William

A P P E N D I X, No. 3.

“ William Page, Esq. Secretary.

“ S I R,

“ Having prepared the statement of duties collected on Sugars, &c.
“ required by the Honourable the Governor General, I enclose the
“ same to you, that it may be transmitted to his Lordship. As not
“ any duties are collected here on Sugars, Rum, or Arrack when ex-
“ ported, this statement only contains what is collected on the im-
“ portation.

“ I remain, Sir,

“ Your most obedient servant,

“ Bombay Custom-House,

“ 1st Nov. 1790.

“ Wm. LEWIS,

“ Custom-Master.”

BOMBAY.

A P P E N D I X, No. 3.

B O M B A Y.

A Statement of the Average Receipts for one year; of the Duties collected in five years on Sugars of whatsoever kind; also on Rum and Arrack, distinguishing those of Bengal from the same article imported from other places.

			Rs.	qr.	r.		
SUGAR.	Bengal	-	2686	3	4		
	China	-	5746	2	16		
	Batavia	-	7996	1	20		
	Bassur	-	983	3	16		
	Mauritius	-	506	2	8		
	Lisbon	-	80	0	16		
	Marfeilles	-	64	2	96	Rs.	qr. r.
						18064	2 76

RUM.	Bengal	-	83	0	64		
	Europe	-	166	2	0		
	Brazil	-	7	2	0		
	French	-	104	0	16		
						361	0 80

ARRACK.	Bengal	-	60	0	0		
	Batavia	-	667	1	76		
	Goa	-	211	3	92		
	Columba	-	74	0	16		
						1013	1 84

Total amount for one year, Rs. 19439 1 40

Bombay Custom-house,
1st Nov. 1790,

(Signed)

WM. LEWIS,
Custom-Master.

Extract

A P P E N D I X No. 4.

Extract of Bengal Commercial Consultations, the
17th November, 1790.

Extract of Letter from the President and Council at Fort Saint
George, to the Governor General, dated 27th Oct. 1790.

We have the honor to transmit you extracts of letters from the Board of Trade here, under date 27th ultimo, and 24th instant, with copies of several accounts stating the quantity of Sugar, Sugar-candy, and Jaggery, imported at Madras from Bengal and other places for the last five years, with the rate and amount of duties collected on those articles.

It appearing that the Board of Trade were desired, on receipt of your Secretary's letter of July, to furnish with as little delay as possible, the general accounts of duties collected on imports from Bengal we have judged it necessary to express our surprize to them on the occasion, and to desire they will explain to us the causes of such apparent neglect.

On being furnished with those statements, we shall have the honor of communicating them to your Lordship, with our opinion on the subject.

In the mean time your Lordship will perceive that the duty collected on the article of Sugar is but inconsiderable, and, in the present state of the trade, it could be attended with no material diminution of revenue, if all the customs were to be abolished on the imports from Bengal, except on the article of Rice.

Extract

A P P E N D I X, No. 4.

Extract of a Letter from the Board of Trade,
dated 27th September, 1790.

We have the honour to acknowledge the receipt of your Secretary's letter of the 14th ult. transmitting copy of letter from the Secretary at Bengal of the 14th July, with copies of the papers that accompanied it; we immediately issued the necessary orders to the Subordinates to furnish us with a particular account of articles imported at each place respectively for the last five years, the produce and manufacture of Bengal, and the duties collected thereon; and we directed the Sea Customer to prepare a similar account of the imports at Madras; but as the Supreme Government had expressed a desire to have the most early information respecting the imports of Sugars, and the amount of duties accruing from them, we instructed the Sea Customer to furnish it as soon as possible, stating also the quantities of Sugar-candy and Jaggery imported for the same period.

These Accounts we have now the honour of laying before you, with an Abstract of the whole, by which it appears the duties collected on the articles of Moist Sugar, Sugar-candy, and Jaggery, for the last five years, amount to the sum of 2977 4 46 Pagodas.

The proposed abolition of the duties upon Bengal Sugar, imported at Madras, will be attended with a very inconsiderable loss to the Revenue; but how far the views of the Supreme Government of increasing the exportation from Calcutta may be promoted by it, we cannot take upon ourselves to determine.

Our duty, at the same time, leads us to submit to your consideration the expediency of abolishing the duties on Sugars and Jaggery the produce of our Subordinates on the Coast; at some of them the manufacture is much improved, and, we humbly conceive, merits public encouragement.

As

A P P E N D I X, No. 4.

As soon as we are furnished with the Account of Imports of other articles from Bengal at Madras and the Subordinates, we shall do ourselves the honour of laying it before you, with such observations as may occur to us.

(Signed)

ROBT. CLERK,

Deputy Secretary Accountant.

Extract of a Letter from the Board of Trade, dated 24th October, 1790.

We have had the honour to acknowledge the receipt of your Secretary's letters of the 2d and 9th ult. and 1st inst. We immediately desired the Sea Customer to lose no time in furnishing us with the necessary information of the duties collected within the last five years on Bengal Rum and Arrack, and at the same time requesting him to be as expeditious as possible in forwarding to us the general Account of duties collected at this place, on the articles stated in Mr. Secretary White's letter of the 14th August last,

187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466	467	468	469	470	471	472	473	474	475	476	477	478	479	480	481	482	483	484	485	486	487	488	489	490	491	492	493	494	495	496	497	498	499	500	501	502	503	504	505	506	507	508	509	510	511	512	513	514	515	516	517	518	519	520	521	522	523	524	525	526	527	528	529	530	531	532	533	534	535	536	537	538	539	540	541	542	543	544	545	546	547	548	549	550	551	552	553	554	555	556	557	558	559	560	561	562	563	564	565	566	567	568	569	570	571	572	573	574	575	576	577	578	579	580	581	582	583	584	585	586	587	588	589	590	591	592	593	594	595	596	597	598	599	600	601	602	603	604	605	606	607	608	609	610	611	612	613	614	615	616	617	618	619	620	621	622	623	624	625	626	627	628	629	630	631	632	633	634	635	636	637	638	639	640	641	642	643	644	645	646	647	648	649	650	651	652	653	654	655	656	657	658	659	660	661	662	663	664	665	666	667	668	669	670	671	672	673	674	675	676	677	678	679	680	681	682	683	684	685	686	687	688	689	690	691	692	693	694	695	696	697	698	699	700	701	702	703	704	705	706	707	708	709	710	711	712	713	714	715	716	717	718	719	720	721	722	723	724	725	726	727	728	729	730	731	732	733	734	735	736	737	738	739	740	741	742	743	744	745	746	747	748	749	750	751	752	753	754	755	756	757	758	759	760	761	762	763	764	765	766	767	768	769	770	771	772	773	774	775	776	777	778	779	780	781	782	783	784	785	786	787	788	789	790	791	792	793	794	795	796	797	798	799	800	801	802	803	804	805	806	807	808	809	810	811	812	813	814	815	816	817	818	819	820	821	822	823	824	825	826	827	828	829	830	831	832	833	834	835	836	837	838	839	840	841	842	843	844	845	846	847	848	849	850	851	852	853	854	855	856	857	858	859	860	861	862	863	864	865	866	867	868	869	870	871	872	873	874	875	876	877	878	879	880	881	882	883	884	885	886	887	888	889	890	891	892	893	894	895	896	897	898	899	900	901	902	903	904	905	906	907	908	909	910	911	912	913	914	915	916	917	918	919	920	921	922	923	924	925	926	927	928	929	930	931	932	933	934	935	936	937	938	939	940	941	942	943	944	945	946	947	948	949	950	951	952	953	954	955	956	957	958	959	960	961	962	963	964	965	966	967	968	969	970	971	972	973	974	975	976	977	978	979	980	981	982	983	984	985	986	987	988	989	990	991	992	993	994	995	996	997	998	999	1000	1001	1002	1003	1004	1005	1006	1007	1008	1009	1010	1011	1012	1013	1014	1015	1016	1017	1018	1019	1020	1021	1022	1023	1024	1025	1026	1027	1028	1029	1030	1031	1032	1033	1034	1035	1036	1037	1038	1039	1040	1041	1042	1043	1044	1045	1046	1047	1048	1049	1050	1051	1052	1053	1054	1055	1056	1057	1058	1059	1060	1061	1062	1063	1064	1065	1066	1067	1068	1069	1070	1071	1072	1073	1074	1075	1076	1077	1078	1079	1080	1081	1082	1083	1084	1085	1086	1087	1088	1089	1090	1091	1092	1093	1094	1095	1096	1097	1098	1099	1100	1101	1102	1103	1104	1105	1106	1107	1108	1109	1110	1111	1112	1113	1114	1115	1116	1117	1118	1119	1120	1121	1122	1123	1124	1125	1126	1127	1128	1129	1130	1131	1132	1133	1134	1135	1136	1137	1138	1139	1140	1141	1142	1143	1144	1145	1146	1147	1148	1149	1150	1151	1152	1153	1154	1155	1156	1157	1158	1159	1160	1161	1162	1163	1164	1165	1166	1167	1168	1169	1170	1171	1172	1173	1174	1175	1176	1177	1178	1179	1180	1181	1182	1183	1184	1185	1186	1187	1188	1189	1190	1191	1192	1193	1194	1195	1196	1197	1198	1199	1200	1201	1202	1203	1204	1205	1206	1207	1208	1209	1210	1211	1212	1213	1214	1215	1216	1217	1218	1219	1220	1221	1222	1223	1224	1225	1226	1227	1228	1229	1230	1231	1232	1233	1234	1235	1236	1237	1238	1239	1240	1241	1242	1243	1244	1245	1246	1247	1248	1249	1250	1251	1252	1253	1254	1255	1256	1257	1258	1259	1260	1261	1262	1263	1264	1265	1266	1267	1268	1269	1270	1271	1272	1273	1274	1275	1276	1277	1278	1279	1280	1281	1282	1283	1284	1285	1286	1287	1288	1289	1290	1291	1292	1293	1294	1295	1296	1297	1298	1299	1300	1301	1302	1303	1304	1305	1306	1307	1308	1309	1310	1311	1312	1313	1314	1315	1316	1317	1318	1319	1320	1321	1322	1323	1324	1325	1326	1327	1328	1329	1330	1331	1332	1333	1334	1335	1336	1337	1338	1339	1340	1341	1342	1343	1344	1345	1346	1347	1348	134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A P P E N D I X, No. 4.

FORT SAINT GEORGE.

ACCOUNT of the Quantity of Sugar imported at this Port, from Ports and Places on the Coasts Bengal, Manilla, China, and Batavia, from the Year 1785 to 1789.

The Port where shipped.		Quantity.		Valuation.		Duty at what Rate.	The Amount of the Duty levied upon.		
		Candy.	M. lb.	Pags.	Fs.	Pags.	Pags.	Fs.	C.
1785	Bengal - - -	5	—	40	—	5	2	—	—
	Bombay - - -	327	17 7	4,484	25	—	224	8	36
	Mocha - - -	2	10 —	29	26	—	1	17	40
		335	7 7	4,554	15	—	227	25	76
1786	Bengal - - -	43	8 21	632	23	5	31	22	60
	Manilla - - -	12	—	156	—	—	7	28	64
	China - - -	200	—	2,000	—	—	100	—	—
	Batavia - - -	40	5 —	483	—	—	24	5	32
	Mallay - - -	10	3 7	73	6	—	3	23	56
	Ganjam - - -	—	13 7	6	23	—	—	11	76
	Nagore - - -	2	8 22	34	8	—	1	25	48
	Sumaporam - -	1	2 —	13	7	—	—	23	60
	Pondicherry - -	13	14 20	291	—	—	14	19	64
	Porto Nova - -	1	14 2	23	31	—	1	6	76
	Pegu - - -	18	18 7	189	5	—	9	16	36
		344	8 11	3,902	31	—	195	5	12
1787	Bengal - - -	246	12 21	3,528	21	—	176	15	36
	Batavia - - -	161	1 11	2,410	25	—	120	19	20
	Bencoolen - - -	3	12 4	46	32	—	2	12	32
	Bombay - - -	5	2 3	92	5	—	4	21	68
	Anjengo - - -	208	1 18	2,481	28	—	124	3	16
	Coringa - - -	1	18 10	13	16	—	—	24	16
	Mocha - - -	1	—	17	—	—	—	30	48
	Sumaporam - -	7	1 11	81	11	—	4	2	28
	Monfoorcotta -	—	5 22	3	20	—	—	6	32
	Pondy - - -	2	13 23	32	13	—	1	22	20
	Pulicat - - -	302	5 5	4,064	20	—	203	8	16
		939	15 3	12,772	11	—	638	22	12

A P P E N D I X, No. 4.

The Port where shipped.	Quantity.		Valuation.		Duty at what Rate.	The Amount of the Duty levied upon.		
	Candy.	M. lb.	Pags.	Fs.		Pags.	Fs.	C.
1788 Bengal - - -	238	8 14	2,964	15	5	148	7	76
Bombay - - -	5	2 3	92	5	—	4	21	68
Ganjam - - -	—	9 2	4	27	—	—	8	44
Pandarty - - -	15	6 9	214	16	—	10	26	—
	259	6 3	3,275	27	—	163	28	28
1789 Bengal - - -	272	19 —	2,855	29	5	142	28	36
Mocha - - -	3	— —	27	—	—	1	12	48
Manilla - - -	69	4 15	900	—	—	45	—	—
Sumaporam - -	1	— —	17	—	—	—	30	48
Pulicat - - -	35	12 3	356	3	—	17	28	76
	381	15 18	4,155	32	—	207	28	48

	Candies.	M.	lb.	Valuation.		Customs.		
				Pags.	F.	Pags.	F.	C.
1787 -	335	7	7	4,554	15	227	25	76
1786 -	344	8	11	3,902	31	195	5	12
1787 -	939	15	3	12,772	11	638	22	12
1788 -	259	6	3	3,275	27	163	28	28
1789 -	381	15	18	4,155	32	207	28	48
	2260	12	17	28,661	8	1,433	2	16

(Signed) J. CALL, Sea Custom Master.

ACCOUNT

A P P E N D I X, No. 4.

FORT SAINT GEORGE.

Account of the Quantity of Sugar-candy imported at this Port, from Ports and Places on this Coast, Bengal, Manilla, China, and Batavia, from the Year 1785 to 1789.

The Port where shipped.			Quantity.			Valuation.		Duty at what Rate.	The Amount of the Duty levied upon.		
			Candy.	M.	lb.	Pags.	Fs.	Pags.	Pags.	Fs.	C.
1785	China	- - - -	85	10	—	1,828	14	at 5	91	15	8
	Goa	- - - -	1	3	3	18	—		—	32	32
			86	13	3	1,846	14		92	11	40
1786	Bengal	- - -	47	—	—	1,195	—	5	59	27	—
	China	- - -	60	9	—	1,156	21		78	11	68
	Batavia	- - -	13	5	—	265	—		13	9	—
			120	14	—	3,026	21		151	11	58
1787	Bengal	- - -	100	10	—	2,440	22	5	122	1	8
	China	- - -	186	2	—	5,143	27		257	6	60
	Bencoolen	- - -	4	—	—	100	—		5	—	—
	Columbo	- - -	15	13	7	360	25		18	1	20
			306	3	7	8,045	2		402	9	8
1788	Bengal	- - -	15	—	—	375	—	5	18	27	—
	China	- - -	53	10	—	1,450	—		72	18	—
	Batavia	- - -	53	4	—	985	27	2½	49	10	28
	Negapatam	- - -	6	10	—	180	—		9	—	—
			128	4	—	2,990	27		149	19	28
1789	Bengal	- - -	3	—	—	80	—	5	4	—	—
	China	- - -	206	5	—	5,769	—		288	16	16
	Batavia	- - -	110	16	15	2,031	4		101	20	—
	Tranquebar	- - -	7	6	18	176	2		8	28	72
	Nagore	- - -	28	17	16	487	23		24	13	60
	Pulicat	- - -	46	16	9	936	13		46	29	36
			403	2	8	9,480	6		474	—	24
Total											

APPENDIX, No. 4.

Total.		Quantity.	Valuation.	Duty at what Rate.	The Amount of the Duty levied upon.
Candy.	M. lb.	Pags.	Fs.	Pags.	Pags.-Fs. C.
86	13 3	1,846	14	at 5	92 11 40
120	14	3,026	21	per C.	151 11 68
306	3 7	8,945	2		402 9 8
128	4	2,990	27		149 10 28
403	2 8	9,480	6		474 2 24
1044	16 18	25,388	34		1269 16 8

A true Copy. (Signed) THOS. CHASE, Secretary.

ACCOUNT

APPENDIX, No. 4

Account of the Quantity of Jaggery imported at this Place, from
different Ports and Places, from the Year 1785 to 1789.

The Port where shipped.	Quantity.		Valuation.		Duty at what Rate.	The Amount of the Duty levied upon.	
	Candy.	M. lb.	Pags.	Fs.		Pags.	FC.
1785 Coringa - - -	3	14	25	32	at 5	1	10 84
Barvah - - -	1	—	6	—		—	10 64
Kistnapatam - - -	2	12 23	23	30		1	6 72
Rameapatam - - -	2	3 3	25	32		1	10 48
Advampatam - - -	8	10	61	7		3	2 12
Poody Madakah - - -	2	14 12	19	2		—	34 24
	20	14 13	160	31		8	3 28
1786 Barvah - - -	3	—	12	—	5	—	21 48
Pandarty - - -	2	3 17	13	4		—	23 48
Checkercottah - - -	7	—	42	—		2	3 48
Pondicherry - - -	18	2 5	208	26		5	16 56
Jagannadapoor - - -	46	17 1	328	—		16	14 32
	77	2 23	503	30		25	6 72
1787 Barvah - - -	4	16 4	25	2	5	1	9 8
Ganjam - - -	46	13 11	2,693	5		134	23 52
Pentacottah - - -	—	17 18	5	11		—	9 44
Soornapoor - - -	135	7 18	750	7		37	18 28
Monfoercottah - - -	8	2 17	38	33		1	34 4
Pondicherry - - -	1	5 10	5	19		—	9 76
Bengal - - -	—	17 4	4	11		—	7 60
Poondy - - -	3	4 16	16	6		—	29 8
Colingapatam - - -	4	2 10	20	22		1	1 8
Coringa - - -	12	16 15	64	5		3	7 36
	635	3 23	2,623	13		181	6 4

1788

APPENDIX, No. 4

The Port where shipped.	Quantity.		Valuation.		Duty at what Rate.	The Amount of the Duty levied upon.		
	Candy.	M. lb.	Pags.	Rs.	Pags.	Pags.	Rs.	C.
1788 Colingapatam -	16	10 14	58	35	at 5	2	34	12
Soornapoor - -	14	6 -	61	17		3	2	52
Monfoorcottah -	5	9 5	23	27		1	6	60
Ganjam - - -	89	9 4	463	23		23	6	44
Coringa - - -	3	- 13	13	23		-	24	44
Barvah - - -	13	12 6	59	5		2	34	36
Poondy - - -	2	6 6	9	9		-	16	52
Wootcoor - - -	1	2 10	5	22		-	10	8
Bengal - - -	24	12 7	137	23		6	31	60
Bimlepatam - -	8	6 2	53	35		2	25	12
	178	14 57	887	3		44	12	60
1789 Bengal - - -	31	11 22	233	23	5	11	24	44
Soornapoor - -	2	1 18	10	15		-	11	60
Kistnapatam - -	26	5 20	65	27		3	10	28
Poondy - - -	2	3 8	11	33		-	20	36
	62	2 18	321	6		16	2	8
Total.								
1785 - - -	20	14 13	161	31		8	3	28
1786 - - -	77	2 23	503	30		25	6	72
1787 - - -	635	3 23	3,623	13		181	6	4
1788 - - -	178	14 17	887	3		44	12	60
1789 - - -	62	2 18	321	6		16	2	8
	973	18 19	5,497	11		274	31	12

A true Copy.

THO. CHASE, Secretary.

ROB. CLERK, Deputy Secretary.

ABSTRACT

A P P E N D I X, No. 4

Abstract of the Amount of Duties collected on Sugar, Sugar-candy, and Jaggery, imported at Fort St. George, in Bengal, Manilla, &c. from the Year 1785 to 1789.

Amount of Sugar imported at FORT ST. GEORGE.				Quantity.	Valuation.	Duty, at what Rate.	The Amount of the Duty levied upon.		
		Candy.	Mds.	Pags.	F.	Pags. at 5 per Ct.	Pags.	F.	C.
Bengal, Manilla, &c.	-	2260	12	17	28661	8	1432	2	16
Do. of Sugar-candy	-	1044	16	18	25388	34	1269	16	18
Do. of Jaggery	-	973	18	19	5497	11	274	31	12
		4279	8	4	59547	8	2977	4	46

(Signed)

THO. CHASE, Secretary.

A true Copy,

(Signed)

ROBERT CLERK, Deputy Secretary.

Extract

A P P E N D I X, No. 5.

Extract Bengal Public Consultations,

17th Dec. 1790.

“ To John White, Esquire, Sub Secretary.

“ S I R,

“ In compliance with your requisition of the 8th September
“ 1790, I herewith transmit an Account, exhibiting the particulars
“ and medium of the duties collected during the last five years
“ upon Sugar and Jaggery exported from Benares to the Com-
“ pany's Provinces, such medium being per annum 11645. 15. 15
“ Rupees.

“ In this list I have admitted of the insertion of two prepara-
“ tions of conserve of roses, because Sugar enters materially into
“ their composition. But, should this not appear a sufficient reason,
“ their having a place cannot at all events prove material, as the
“ five years medium of that part of the duty will not amount to
“ five Rupees.

“ I remain, &c.

Benares,
21st Oct. 1790.

(Signed)

“ JONATHAN DUNCAN,
“ Resident.”

TRANSLATION

A P P E N D I X, No. 5.

B E N A R E S.

TRANSLATION of Account of Sugar, Jaggery, and other Species of Sugar, produced in the District of BENARES, and exported to Bengal and Behar in different Years, as follows, viz.

Names of the Articles.	In 1192 Fuffily:					
	Weight.		Price.		Duty.	
	Mds.	S. C.	R.	C. P.	R.	A. G.
Sugars, &c. viz.						
Sugar (Shukur) or Khand	596	10	2138	—	106	14
Chinny, or White Sugar	4556	7 8	31800	2	1590	— 5
Joofee, or Molasses	557	30	830	2	41	8 10
Jaggery (Kund seah) or Bellee or Goor	790	10	2573	9	78	10 15
Sugar-candy (Misfree)	—	15	4	8	—	3 10
Ditto Turry, called in Hindostan (Rual)						
Chootah, or a Species of Molasses						
Goolkund, Conserve of Roses, being a Com- position of Sugar Roses						
Goolchukeree, a Drink made out of the same Materials						
Ollah, Sugar Balls made of Chinny or White Sugar						
Total of Sugar, &c.	6406	32 8	36346	5 3	1817	5 —

Names of the Articles.	In 1193 Fuffily.					
	Weight.		Price.		Duty.]	
	Mds.	S. C.	R.	A. P.	R.	A. G.
Sugar, &c. viz.						
Sugar (Shukur) or Khand	916	35	3208	14	160	7 5
Chinny, or White Sugar	11297	1 8	78953	4	3947	10 10
Joofee, or Molasses	—	—	—	—	—	—
Jaggery (Kund seah) or Bellee or Goor	1015	17 8	2687	13 9	134	6 5
Sugar-candy (Misfree)	8	30	130	—	6	8 —
Ditto Turry, called in Hindostan (Rual)	2	—	5	—	—	4 —
Chootah, or a Species of Molasses	3213	17 8	5409	3	270	7 10
Goolkund, Conserve of Roses, being a Com- position of Sugar Roses						
Goolchukeree, a Drink made out of the same Materials						
Ollah, Sugar Balls made of Chinny or White Sugar						
Total of Sugar, &c.	16434	34 8	90394	2 9	at 5 per Cn 1519	11 10

A P P E N D I X, No. 5.

In 1194 Fuffily.

Names of the Articles.	Weight.			Price.			Duty.		
	Mds.	S.	C.	Rs.	A.	P.	Rs.	A.	G.
Sugar, &c. viz.									
Sugar (Shukur or Khand) - - -	3143	17	8	10087	8	—	504	8	10
Chinny, or White Sugar - - -	36442	30	—	255141	6	—	12758	9	5
Joofee, or Molaffes - - -	—	—	—	—	—	—	—	—	—
Jaggery (Kund feah) or Bellee or Goor	3161	10	—	7112	12	—	355	11	5
Sugar-candy (Misfree) - - -	8	—	—	160	—	—	8	—	—
Ditto Turry, called in Hindostan, Rual	—	—	—	—	—	—	—	—	—
Chootah (a Species of Molaffes) - -	5012	30	—	7574	10	—	378	11	5
Goolkund (Conserve of Roses) being a } a Composition of Sugar and Roses	2	14	6	23	10	—	1	3	—
Goolchukeree, a Drink made out of the } same Materials	1	—	—	10	—	—	—	8	—
Ollah, Sugar Balls, made of Chinny } or White Sugar	—	30	—	7	8	—	—	6	—
Total of Sugar, &c. - - -	47772	12	—	280117	6	—	14007	9	5

In 1195 Fuffily.

Names of the Articles.	Weight.			Price.			Duty.		
	Mds.	S.	C.	Rs.	A.	P.	Rs.	A.	G.
Sugar, &c. viz.									
Sugar (Shukur or Khand) - - -	4692	26	12	13319	12	3	666	—	17
Chinny, or White Sugar - - -	53024	20	8	342139	13	3	17107	2	7
Joofee, or Molaffes - - -	—	—	—	—	—	—	—	—	—
Jaggery (Kund feah) or Bellee or Goor	12887	12	8	23398	4	6	1169	15	7
Sugar-candy (Misfree) - - -	27	26	4	496	8	—	24	13	5
Ditto Turry, called in Hindostan, Rual	47	7	8	100	8	—	5	—	5
Chootah (a Species of Molaffes) - -	15718	39	14	12733	2	3	636	11	10
Goolkund (Conserve of Roses) being a } Composition of Sugar and Roses	13	16	—	136	7	—	6	13	5
Goolchukeree, a Drink made out of the } same Materials	3	—	—	30	—	—	1	8	—
Ollah, Sugar Balls, made of Chinny } or White Sugar	1	34	—	19	12	—	—	15	15
Total of Sugar, &c. - - -	86416	23	6	392374	3	3	19619	—	12

A P P E N D I X. No. 5.

In 1196 Fuffily.

Names of Articles.	Weight.			Price.			Duty.		
	Mds.	S.	C.	Rs.	A.	P.	Rs.	A.	G.
Sugar, &c. viz.									
Sugar (Shukur or Khand)	3493	25	4	10863	14	9	543	1	15
Chinny, or White Sugar	51168	15	15	314381	6	9	15719	4	0
Joofee, or Molasses	15519	10	3	14828	1	9	741	5	15
Jaggery (Kund feah) or Bellee, or Goor	12346	5	13	21935	14	0	1097	0	2
Sugar-Candy (Misfree)	20	7	10	348	8	0	17	7	0
Ditto Turry, called in Hindostan, Rual	800	25	0	2000	7	0	130	0	10
Chootah (a Species of Molasses)	0	0	0	0	0	0	0	0	0
Goolkund (Conserve of Roses, being a Composition of Sugar and Roses)	22	30	8	230	6	0	11	8	5
Goolchukeree (a Drink made out of the same Materials)	6	3	8	60	10	0	3	0	5
Ollah (Sugar Balls made of Chinny or White Sugar)	6	7	0	71	4	0	3	9	0
Total Sugar, &c.	83383	10	13	365320	8	9	18266	4	12

Total Addition of Five Years.

Names of the Articles.	Total Weight			Total of Price.			Total Duty.		
	Mds.	S.	C.	Rs.	A.	P.	Rs.	A.	G.
Sugar, &c. viz.									
Sugar (Shukur) or Khand	12842	34	8	39618	1	0	1981	0	7
Chinny, or White Sugar	156470	35	7	1022416	0	0	51122	10	7
Joofee, or Molasses	16073	0	3	15658	3	9	782	14	5
Jaggery (Kund feah) or Bellee, or Goor	30110	15	13	56708	5	6	2835	11	15
Sugar-candy (Misfree)	64	11	14	1139	8	0	56	15	15
Ditto, Turry, called in Hindostan, Rual	849	32	8	2705	15	6	135	4	15
Chootah (a Species of Molasses)	23945	7	6	25716	15	3	1285	14	5
Goolkund (Conserve of Roses, being a Composition of Sugar and Roses)	38	21	0	390	7	3	19	8	10
Goolchukeree (a Drink made out of the same Materials)	3	8		100	10	0	5	0	5
Ollah (Sugar Balls made of Chinny or White Sugar)	8	31	0	98	8	0	4	14	15
Total of Sugar, &c.	240413	33	3	1164552	0	0	58229	15	0
Medium	0	0	0	0	0	0	11645	15	15

Benares, 21st October, 1790.

(Errors excepted.)

(Signed)

J. DUNCAN, Resident.

APPENDIX, No. 6:

Statement A at end

"To John White, Esq.

"Secretary to the Public Department.

"SIR,

"In obedience to the orders of the Governor General in Council,
"of the 8th instant, I have the pleasure to transmit to you, herewith
"enclosed, for his information, Copy of a Statement of the Amount
"Valuation, and Duties, collected up to 30 August, 1799,
"has this State from 1st July, to 30 August, 1799,
"Inclusive.

"I am,

"Sir,

"Your's, &c.

"Custom House,
"Mangee, 22d Sept. 1799.

"HENRY REVELL,

"Collector Government Customs.

[See Account A]

k

APPENDIX, No: 7.

" To Edward Hay, Esquire,

" Secretary to the Government

" SIR,

" In obedience to the orders of the Governor General in Council
to me, dated the 8th instant, I have the honour of laying be-
fore you, for their information, the statement required:

" No. 1. Statement of duties collected on Arrack and Rum
imported from the country.

" No. 2. Ditto Ditto on Sugar and Jaggery.

" No. 3. Ditto IS on Sugar-candy imported from sea.

" There were no ex duties coll my office

" I am, SIR,

" Custom-ve,
18th Sept. 1790.

" J. MACAN."

No. 1.

" Import Duties collected on country Arrack	C. Rs.
and Rum from the 1785 to 1789, being 5 years	28,175 13 0
Average of one year	5,635 2 6
" No export duty.	

No. 2.

" Imported into Calcutta from the interior parts of the country.	
" Duties collected for the years 1785, 1786, 1787, 1788, and 1789, on Sugar-candy, Soft Sugar,	C. Rs.
and Jaggery	76,741 1 6
" Medium for one year	15,348 3 6
" No export duties collected on any goods whatever.	
5	" J. MACAN C.M."

A P P E N D I X, No. 7

No. 3.

" Imported into Calcutta from sea Duties collected for the years 1785, 1786, 1787, 1788, and 1789.

	C. Rs.
" On Sugar-candy	3,117 0 9
" Medium for one year	623 6 6

" Besides the above, great quantities of Sugar-candy have been imported and paid duty, though not separately in books, having been included in invoices with other goods, which the usual advance has been put, and the duties thereon levied. No Soft Sugar or Jaggery from sea.

(Signed) " J. MACAN, C.M.

" In the preceding Account given in by the Custom-Master at Calcutta, the Amount of the Duties only is stated, from which no accurate judgement can be formed of the quantities, but the following statement of the quantities imported from 1785 to 1787 inclusive, will in some degree supply the defect.

EXTRACT

A P P E N D I X, No. 7.

... ACT from the Custom-House Books of Calcutta, shewing the Quantity of Sugar annually imported into that City alone, without Reference to the Imports of Benares, Patna, Moorshedabad, and Mecca, from 1773 to 1787, inclusive.

Year.	MAUNDS. Clay Sugar and Candy from Rungpore, Purne, and Radana.	MAUNDS. Jaggery or Muscava-do, from Burdwan, Jepore, Beerboon and Bithenpore.	POTS. Liquid Jaggery or Molasses.	DUTIES. Rupees.
	7,224 $\frac{1}{2}$	31,795	135,622	S 4,677 9 0 } 7,312 8
			J 2,634 15 0 }	
	20,262 $\frac{1}{2}$	61,875	120,920	S 8,842 10 0 } 12,241 11
			J 3,399 1 0 }	
	50,226 $\frac{3}{4}$	51,480 $\frac{1}{4}$	191,624	S 11,003 1 3 } 14,973 13
			J 3,970 12 3 }	
1776	32,617 $\frac{3}{4}$	50,403 $\frac{1}{4}$	222,609	S 7,331 7 0 } 11,291
			J 3,960 5 0 }	
1777	25,537 $\frac{1}{2}$	48,448	273,542	S 6,609 5 9 } 10,557 8
			J 4,488 4 3 }	
	32,707	46,592	423,021	S 7,981 0 0 } 12,118 1
			J 4,137 1 3 }	
	32,503 $\frac{1}{2}$	76,167	248,511	S 7,906 12 3 } 13,806 12
	Chits, 49 Boxes		J 5,900 0 0 }	
	57,721	46,654 $\frac{1}{2}$	omitted	S 7,177 3 9 } 11,057 8
	[91 Boxes]		J 3,880 4 6 }	
	37,879 $\frac{1}{2}$	43,128 $\frac{1}{2}$	410,813	S 9,808 4 9 } 14,691 6
			J 4,883 2 0 }	
	46,443	46,792 $\frac{1}{2}$	1,108,839	S 14,086 5 0 } 20,278 12
			J 6,192 7 6 }	
		63,128 $\frac{1}{2}$	420,915	S 12,522 4 9 } 18,743 13
			J 6,221 8 3 }	
		41,223	329,000	S 10,648 14 6 } 15,411 11
			J 4,762 12 6 }	
	30,949	42,231	331,000	S 8,880 0 6 } 13,842 13
			J 4,962 12 9 }	
	28,140 $\frac{1}{2}$	47,592 $\frac{1}{2}$	1,108,839	S 8,651 0 6 } 14,943 8
			J 6,292 7 6 }	
1787	51,54 $\frac{1}{2}$	43,565	422,522	S 14,558 5 6 } 19,683 6
			J 5,125 1 0 }	

Note. The Sugar-candy imported from China is not included, the Duty upon that being charged under another Head.

† A Comparison of the Jaggery Duty will p- that the Pots have been omitted nearly to the actual Amount.

** This 12,522 upon 47,553 $\frac{1}{2}$ seems to be some Error, as the Year 14,086 levied upon 46,443 $\frac{1}{2}$.

(A)

A E N D I X.

A STATEMENT of the Importation of Sugar, Sukker, Jaggery, and Jewfey, from Benares, as
Cent has been collected, from 1st July, 1788,

	Sugar.			Sukker.			Jaggery.	
	Mds.	Valuation.	Duties.	Mds.	Valuation.	Duties.	Mds.	Valuation.
In the Year 1788, from July to Decem- ber, is Six Months.	45,916 30 12	269,867 13 0	6,746 11 3	7,242 0 14	21,649 7 9	541 3 3	13,666 16 12	24,078 15 0
In the Year 1789, from January to Dec. is Twelve Months.	52,269 27 14	325,457 9 3	8,136 7 3	6,545 23 0	20,598 5 9	514 15 3	22,587 7 13	41,555 10 6
In the Year 1790, from January to Aug. is Eight Months.	38,167 9 2	202,178 0 0	6,054 7 3	2,462 9 8	7,079 7 3	177 0 0	17,602 38 3	25,941 5 3
	1,39,353 27 12	797,503 6 3	19,937 9 9	16,249 33 6	49,327 4 9	1,233 2 6	53,856 22 12	91,575 14 9

Government Custom House,
Mangee, 22d September, 1790.

)

X. No. 6.

es, as per Account Custom House Manjee, upon which the Duty of 2½ per
r, 1788, to August, 1790, inclusive.

Aggery.			Joofey.			Total.		
Valuation.	Duties.	Mds.	Valuation.	Duties.	Mds.	Valuation.	Duties.	Mds.
10,078 15 0	602 0 0	10,339 0 6	10,636 15 0	265 14 9	77,163 14 6	326,133 2 9	8,155 13 3	
1,555 10 6	1,038 14 0	17,800 1 8	17,284 11 3	432 2 0	102,204 20 3	404,896 4 9	10,122 6 6	
1,941 5 3	648 8 9	15,937 11 12	11,401 0 9	285 0 0	74,169 28 9	246,599 13 3	6,165 0 0	
1,575 14 9	2,289 6 9	14,078 19 4	39,322 11 0	983 0 9	125,538 23 2	977,729 4 9	24,443 3 9	

HENRY REVELL, Collector General of Customs.